

KANSAS STATE UNIVERSITY FOUNDATION  
PUBLIC DISCLOSURE COPY  
FORM 990  
TAX YEAR 2019

IRS e-file Signature Authorization  
for an Exempt Organization

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning 07/01, 2019, and ending 06/30, 2020

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879EO for the latest information.

2019

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

Name and title of officer

GREG LOHRENTZ, SR VP OPS/FINANCE

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, 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 checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12).	1b	132355724.
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 VI, line 5).	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize BKD, LLP to enter my PIN 8 7 2 3 3 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2019 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.

Officer's signature

Date 5/13/2021

## 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.

4 3 3 7 2 2 4 4 0 1 6

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization 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

Date 05/13/2021

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

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Fed

Form 8879-EO (2019)

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

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

OMB No. 1545-0047

**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.

<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.	Taxpayer identification number (TIN)
	KANSAS STATE UNIVERSITY FOUNDATION	48-0667209
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	1800 KIMBALL AVE, STE 200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	MANHATTAN, KS 66502	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . 01

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

GREG LOHRENTZ

- The books are in the care of ► 1800 KIMBALL AVE, STE 200 MANHATTAN KS 66502

Telephone No. ► 785 775-2000

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 TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 05/17, 2021, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20\_\_\_\_ or  
 ► ☒ tax year beginning 07/01, 2019, and ending 06/30, 2020.

- 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>	\$	0.
<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>	\$	0.
<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>	\$	0.

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2020)

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

<b>A</b> For the 2019 calendar year, or tax year beginning 07/01, 2019, and ending 06/30, 2020		
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization KANSAS STATE UNIVERSITY FOUNDATION	<b>D</b> Employer identification number 48-0667209
	Doing business as	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1800 KIMBALL AVE, STE 200	
	City or town, state or province, country, and ZIP or foreign postal code MANHATTAN, KS 66502	
	<b>F</b> Name and address of principal officer: GREG LOHRENTZ 1800 KIMBALL AVENUE, STE 200, MANHATTAN, KS 66502	<b>E</b> Telephone number (785) 775-2000
<b>G</b> Gross receipts \$ 290,991,225.		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶
<b>J</b> Website: WWW.KSUFOUNDATION.ORG		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: 1944 <b>M</b> State of legal domicile: KS

<b>Part I Summary</b>			
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: KSU FOUNDATION ENCOURAGES AND PRUDENTLY MANAGES GIFTS DONATED FOR THE BENEFIT OF KSU AND FOSTERS A CULTURE THAT UNITES PHILANTHROPIC DESIRES WITH UNIVERSITY PRIORITIES.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	14.
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	14.
	<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	220.
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	550.
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	60,127.
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	107,783.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	141,547,988.	104,969,825.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,926,495.	5,856,936.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,094,865.	10,602,419.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,990,966.	10,926,544.
		164,560,314.	132,355,724.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	76,989,087.	66,592,018.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,744,211.	15,099,540.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,451,584.		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	21,977,486.	22,676,670.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	112,710,784.	104,368,228.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	51,849,530.	27,987,496.
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	855,938,673.	892,914,031.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	74,075,836.	76,944,733.
		781,862,837.	815,969,298.

<b>Part II Signature Block</b>			
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 officer) is based on all information of which preparer has any knowledge.			
<b>Sign Here</b>	<b>Signature of officer</b> GREG LOHRENTZ	<b>Date</b> 05/17/2021	
	<b>Type or print name and title</b> SR VP OPS/FINANCE		
<b>Paid Preparer Use Only</b>	<b>Print/Type preparer's name</b> MICHAEL J ENGLE	<b>Preparer's signature</b>	<b>Date</b> 05/17/2021
	<b>Firm's name</b> ▶ BKD, LLP	<b>Check</b> <input type="checkbox"/> <b>if self-employed</b>	<b>PTIN</b> P00482834
	<b>Firm's address</b> ▶ 1201 WALNUT, SUITE 1700 KANSAS CITY, MO 64106-2246	<b>Firm's EIN</b> ▶ 44-0160260	<b>Phone no.</b> 816-221-6300
<b>May the IRS discuss this return with the preparer shown above? (see instructions)</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2019)

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ Yes ☒ No**1** Briefly describe the organization's mission:

THE MISSION OF THE KANSAS STATE UNIVERSITY FOUNDATION IS TO SECURE  
AND PRUDENTLY MANAGE PRIVATE GIFTS IN SUPPORT OF KANSAS STATE  
UNIVERSITY AND FOSTER A CULTURE THAT UNITES PHILANTHROPIC DESIRES  
WITH UNIVERSITY PRIORITIES.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 56,109,560. including grants of \$ 43,709,459. ) (Revenue \$ 5,607,013. )

KANSAS STATE UNIVERSITY ADMINISTRATIVE SUPPORT FOR CENTRAL  
ADMINISTRATION, COLLEGES AND ATHLETICS. EXPENDITURES INCLUDE MONIES  
TRANSFERRED AND OR EXPENDED FOR SALARIES FOR FACULTY AND STAFF,  
TRAVEL FOR CONFERENCES, SEMINARS, SPEAKERS, VISITING PROFESSORS,  
EMPLOYEE RECRUITMENT, PROFESSIONAL AND CONSULTING SERVICES,  
EQUIPMENT AND COMPUTING PURCHASES. ADDITIONALLY, MONIES ARE  
TRANSFERRED TO ATHLETICS FOR USE IN SUPPORT OF ACADEMIC SERVICES,  
SPORTS MEDICINE, EQUIPMENT AND COMPUTER PURCHASES, TRAVEL COSTS AS  
WELL AS CAPITAL IMPROVEMENTS.

**4b** (Code: ) (Expenses \$ 16,731,876. including grants of \$ 16,476,666. ) (Revenue \$ 249,923. )

KANSAS STATE UNIVERSITY SCHOLARSHIPS--GENEROUS DONORS TO KANSAS  
STATE UNIVERSITY FOUNDATION HAVE PROVIDED ENDOWED AND EXPENDABLE  
FUNDS TO BE USED FOR PROVIDING SCHOLARSHIPS TO UNDERGRADUATE AND  
GRADUATE STUDENTS OF KANSAS STATE UNIVERSITY. 6,627 STUDENTS  
RECEIVED SCHOLARSHIP ASSISTANCE DURING THE 19/20 ACADEMIC YEAR.

**4c** (Code: ) (Expenses \$ 10,839,884. including grants of \$ 6,405,893. ) (Revenue \$ )

KANSAS STATE UNIVERSITY ACADEMIC SUPPORT EXPENDITURES ARE MADE FOR  
THE PURCHASE OF COMPUTER HARDWARE AND SOFTWARE, FURNITURE AND  
EQUIPMENT, PROFESSIONAL SERVICES AND CONSULTATIONS, CLASSROOM AND  
LAB SUPPLIES.

**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶ 83,681,320.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A. . . . .	X	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. . . . .		X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. . . . .	X	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III. . . . .		X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I. . . . .		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II. . . . .		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III. . . . .		X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV. . . . .		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V. . . . .	X	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. . . . .	X	
<b>b</b> Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. . . . .	X	
<b>c</b> Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. . . . .		X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. . . . .		X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. . . . .	X	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X. . . . .		X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII. . . . .		X
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional. . . . .	X	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. . . . .		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV. . . . .	X	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV. . . . .	X	
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV. . . . .	X	
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions). . . . .	X	
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II. . . . .	X	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III. . . . .		X
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H. . . . .		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II. . . . .	X	

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J. . . . .</i>	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>	X	
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		X
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		X
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		X
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		X
<b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II. . . . .</i>		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV. . . . .</i>		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>	X	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II. . . . .</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I. . . . .</i>	X	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1. . . . .</i>	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	X	
<b>35b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	X	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2. . . . .</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☒

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .		
<b>1b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
<b>1c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	



**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <b>2a</b> 220		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	X	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	X	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year <b>7d</b> 7		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	X	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

Form **990** (2019)



**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

**Section A. Governing Body and Management**

	1a	14	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .		14		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent. . . . .	<b>1b</b>	14		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	<b>2</b>			X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . .	<b>3</b>			X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>		X	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . .	<b>5</b>			X
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>		X	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	<b>7a</b>		X	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7b</b>		X	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? . . . . .	<b>8a</b>		X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>		X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O. . . . .	<b>9</b>			X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	<b>11a</b>	X
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b>	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	<b>12c</b>	X
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<b>15a</b>	X
<b>b</b> Other officers or key employees of the organization . . . . .	<b>15b</b>	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	<b>16b</b>	X

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► ATTACHMENT 1

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
 GREG LOHRENTZ 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502 785-775-2000

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☒ **X****Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GREG WILLEMS PRESIDENT/CEO	45.00 2.00			X				438,982.	0.	96,899.
(2) GREG LOHRENTZ SR VP OPERATIONS AND FINANCE/C	44.00 5.00			X				326,442.	0.	42,673.
(3) JOHN MORRIS SR VP DEVELOPMENT/CDO	45.00 0.				X			268,553.	0.	37,880.
(4) LOIS COX VP FOR INVESTMENTS/CIO	45.00 1.00			X				262,105.	0.	37,514.
(5) JILL TREGO VP CULTURE AND ENGAGEMENT	45.00 0.					X		166,484.	0.	27,468.
(6) CHRISTOPHER MILLS AVP INFORMATION TECH AND INFRA	45.00 0.					X		162,283.	0.	26,711.
(7) SHEILA WALKER AVP OF COLLEGIATE DEVELOPMENT	45.00 0.					X		162,028.	0.	26,852.
(8) CHRISTOPHER SPOONER AVP UNIVERSITY WIDE DEVELOPMEN	45.00 0.					X		167,461.	0.	21,145.
(9) JENNIFER RETTELE-THOMAS ASSOC VP CAMPAIGN AND PRINCIPA	45.00 0.					X		153,726.	0.	26,001.
(10) DEBORAH TUTTLE SR DIR ACCOUNTING/CONTROLLER	40.00 5.00			X				123,607.	0.	23,570.
(11) CHRISTY SCOTT SR DIR OF COMPLIANCE SERVICES	45.00 1.00			X				126,801.	0.	12,574.
(12) MARY VANIER VICE CHAIR, BD OF DIRECTORS	4.00 0.	X		X				0.	0.	0.
(13) RAND BERNEY CHAIR, BD OF TRUSTEES	4.00 0.	X						0.	0.	0.
(14) CHARLES CHANDLER MEMBER/BD OF DIRECTORS	4.00 1.00	X						0.	0.	0.

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) SHARON EVERS MEMBER/BD OF DIRECTORS	4.00 1.00	X						0.	0.	0.
(16) CARL ICE CHAIR. /BD OF DIRECTORS	4.00 0.	X		X				0.	0.	0.
(17) KELLY LECHTENBERG MEMBER/BD OF DIRECTORS	5.00 1.00	X						0.	0.	0.
(18) STEPHEN LACY CHAIR./BD OF TRUSTEES	5.00 0.	X		X				0.	0.	0.
(19) STEVE THEEDE MEMBER, BD OF DIRECTORS	5.00 0.	X						0.	0.	0.
(20) DAVID EVERITT MEMBER, BD OF DIRECTORS	5.00 0.	X						0.	0.	0.
(21) DAMON HININGER MEMBER, BD OF DIRECTORS	5.00 0.	X						0.	0.	0.
(22) TIM TAYLOR SECRETARY, BD OF DIRECTORS	5.00 0.	X						0.	0.	0.
(23) CHARLENE LAKE TREASURER, BD OF DIRECTORS	5.00 0.	X		X				0.	0.	0.
(24) KENDAL FRAZIER MEMBER, BD OF DIRECTORS	4.00 0.	X						0.	0.	0.
(25) J. P. BILBREY MEMBER, BD OF DIRECTORS	4.00 0.	X						0.	0.	0.
<b>1b Sub-total</b>								2,358,472.	0.	379,287.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,358,472.	0.	379,287.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **28**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 2		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **10**



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>	1,025,101.			
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>	1,261,965.			
	<b>d</b>	Related organizations . . . . .	<b>1d</b>	8,212,080.			
	<b>e</b>	Government grants (contributions) . .	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>	94,470,679.			
	<b>g</b>	Noncash contributions included in lines 1a-1f. . . . .	<b>1g</b>	\$ 3,834,000.			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		104,969,825.			
	<b>Program Service Revenue</b>				Business Code		
<b>2a</b>		PROGRAM SERVICE REVENUES		900099	5,856,936.	5,856,936.	
<b>b</b>							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>		All other program service revenue . . . . .					
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .			5,856,936.		
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts). . . . .			852,932.		852,932.
	<b>4</b>	Income from investment of tax-exempt bond proceeds . .			0.		
	<b>5</b>	Royalties . . . . .			47,633.		47,633.
	<b>6a</b>	Gross rents . . . . .	(i) Real	(ii) Personal			
	<b>b</b>	Less: rental expenses					
	<b>c</b>	Rental income or (loss)					
	<b>d</b>	Net rental income or (loss) . . . . .			394,055.	142,336.	251,719.
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	<b>b</b>	Less: cost or other basis and sales expenses . .					
	<b>c</b>	Gain or (loss) . . . . .					
	<b>d</b>	Net gain or (loss) . . . . .			9,749,487.		9,749,487.
	<b>8a</b>	Gross income from fundraising events (not including \$ 1,261,965. of contributions reported on line 1c). See Part IV, line 18 . . . . .					
<b>b</b>	Less: direct expenses . . . . .						
<b>c</b>	Net income or (loss) from fundraising events. . . . .			85,481.		85,481.	
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .						
<b>b</b>	Less: direct expenses . . . . .						
<b>c</b>	Net income or (loss) from gaming activities. . . . .			0.			
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .						
<b>b</b>	Less: cost of goods sold . . . . .						
<b>c</b>	Net income or (loss) from sales of inventory. . . . .			0.			
<b>Miscellaneous Revenue</b>				Business Code			
	<b>11a</b>	MANAGEMENT FEE REVENUES		900099	17,655,070.		17,655,070.
	<b>b</b>	PARTNERSHIP & OTHER INVESTMENT INC		525990	-7,586,132.	-82,209.	-7,503,923.
	<b>c</b>	ALL OTHER MISC REVENUE		900099	330,437.		330,437.
	<b>d</b>	All other revenue . . . . .					
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .			10,399,375.			
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .			132,355,724.	5,856,936.	60,127.	21,468,836.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	50,099,972.	50,099,972.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	16,476,666.	16,476,666.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	15,380.	15,380.		
<b>4</b> Benefits paid to or for members . . . . .	0.			
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	2,121,434.		1,525,328.	596,106.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0.			
<b>7</b> Other salaries and wages . . . . .	10,038,538.	1,053,840.	2,270,748.	6,713,950.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	908,110.	79,941.	214,593.	613,576.
<b>9</b> Other employee benefits . . . . .	1,332,663.	81,008.	359,457.	892,198.
<b>10</b> Payroll taxes . . . . .	698,795.	61,456.	164,315.	473,024.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .	0.			
<b>b</b> Legal . . . . .	184,924.	4,008.	180,916.	
<b>c</b> Accounting . . . . .	130,353.		130,353.	
<b>d</b> Lobbying . . . . .	29,874.	26,874.	3,000.	
<b>e</b> Professional fundraising services. See Part IV, line 17.	0.			
<b>f</b> Investment management fees . . . . .	0.			
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	8,404,756.	7,682,907.	279,233.	442,616.
<b>12</b> Advertising and promotion . . . . .	1,199,306.	63,842.	318,370.	817,094.
<b>13</b> Office expenses . . . . .	1,042,734.	521,939.	88,807.	431,988.
<b>14</b> Information technology. . . . .	1,452,117.	517,668.	869,148.	65,301.
<b>15</b> Royalties. . . . .	0.			
<b>16</b> Occupancy . . . . .	733,543.	215,025.	342,663.	175,855.
<b>17</b> Travel . . . . .	1,377,611.	748,339.	34,260.	595,012.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0.			
<b>19</b> Conferences, conventions, and meetings . . . . .	303,121.	90,674.	39,423.	173,024.
<b>20</b> Interest . . . . .	62,266.	54,600.	7,666.	
<b>21</b> Payments to affiliates. . . . .	0.			
<b>22</b> Depreciation, depletion, and amortization . . . . .	757,294.		378,647.	378,647.
<b>23</b> Insurance . . . . .	382,290.	281,686.	100,272.	332.
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> EQUIPMENT & FURNISHINGS . . . . .	2,102,531.	2,027,395.	60,907.	14,229.
<b>b</b> OFFICIAL HOSPITALITY . . . . .	1,077,985.	898,543.	179,442.	
<b>c</b> FILING FEES & SERVICE CHARGE . . . . .	615,892.	615,892.		
<b>d</b> MISCELLANEOUS EXPENSES . . . . .	2,063,665.	2,063,665.		
<b>e</b> All other expenses . . . . .	756,408.		687,776.	68,632.
<b>25</b> Total functional expenses. Add lines 1 through 24e . . . . .	104,368,228.	83,681,320.	8,235,324.	12,451,584.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0.			

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing . . . . .	0.	<b>1</b>	0.
	<b>2</b> Savings and temporary cash investments. . . . .	66,365,011.	<b>2</b>	79,113,570.
	<b>3</b> Pledges and grants receivable, net . . . . .	71,296,543.	<b>3</b>	82,535,876.
	<b>4</b> Accounts receivable, net. . . . .	0.	<b>4</b>	0.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0.	<b>5</b>	0.
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B). . . . .	0.	<b>6</b>	0.
	<b>7</b> Notes and loans receivable, net . . . . .	16,427,945.	<b>7</b>	10,410,556.
	<b>8</b> Inventories for sale or use . . . . .	0.	<b>8</b>	0.
	<b>9</b> Prepaid expenses and deferred charges . . . . .	0.	<b>9</b>	0.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 57,012,899.		
	<b>b</b> Less: accumulated depreciation. . . . .	<b>10b</b> 3,137,979.		
		50,802,045.	<b>10c</b>	53,874,920.
	<b>11</b> Investments - publicly traded securities. . . . .	359,336,120.	<b>11</b>	345,481,273.
	<b>12</b> Investments - other securities. See Part IV, line 11. . . . .	284,254,800.	<b>12</b>	313,922,914.
	<b>13</b> Investments - program-related. See Part IV, line 11. . . . .	7,456,209.	<b>13</b>	7,574,922.
	<b>14</b> Intangible assets . . . . .	0.	<b>14</b>	0.
<b>15</b> Other assets. See Part IV, line 11 . . . . .	0.	<b>15</b>	0.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	855,938,673.	<b>16</b>	892,914,031.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses. . . . .	14,688,205.	<b>17</b>	8,884,056.
	<b>18</b> Grants payable . . . . .	0.	<b>18</b>	0.
	<b>19</b> Deferred revenue. . . . .	0.	<b>19</b>	0.
	<b>20</b> Tax-exempt bond liabilities. . . . .	7,560,000.	<b>20</b>	15,980,000.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D. . . . .	0.	<b>21</b>	0.
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0.	<b>22</b>	0.
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	18,753,175.	<b>23</b>	16,240,515.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties. . . . .	0.	<b>24</b>	0.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	33,074,456.	<b>25</b>	35,840,162.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25. . . . .	74,075,836.	<b>26</b>	76,944,733.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	58,645,632.	<b>27</b>	64,970,575.
	<b>28</b> Net assets with donor restrictions. . . . .	723,217,205.	<b>28</b>	750,998,723.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund. . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds. . . . .		<b>31</b>	
	<b>32</b> Total net assets or fund balances . . . . .	781,862,837.	<b>32</b>	815,969,298.
	<b>33</b> Total liabilities and net assets/fund balances. . . . .	855,938,673.	<b>33</b>	892,914,031.

Form **990** (2019)



**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	132,355,724.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	104,368,228.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	27,987,496.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . . . . .	<b>4</b>	781,862,837.
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	6,062,036.
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	-8,901.
<b>7</b>	Investment expenses . . . . .	<b>7</b>	0.
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	65,830.
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O). . . . .	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) . . . . .	<b>10</b>	815,969,298.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . .  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . .

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form **990** (2019)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☒ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2019

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PAGE 16

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	91,843,107.	77,797,285.	84,667,904.	141,547,988.	104,969,825.	500,826,109.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0.
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0.
<b>4 Total.</b> Add lines 1 through 3. . . . .	91,843,107.	77,797,285.	84,667,904.	141,547,988.	104,969,825.	500,826,109.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . . . .						46,537,871.
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						454,288,238.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4. . . . .	91,843,107.	77,797,285.	84,667,904.	141,547,988.	104,969,825.	500,826,109.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	1,566,841.	1,842,016.	2,113,014.	3,307,949.	3,607,357.	12,437,177.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0.	125,739.	0.	0.	0.	125,739.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . <b>ATCH. 1</b> . . . . .	7,844,163.	6,384,328.	4,478,448.	6,928,395.	6,256,367.	31,891,701.
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						545,280,726.
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	32,442,066.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)). . . . .	<b>14</b>	83.31 %
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	82.95 %
<b>16a 33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . .		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5. . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐

**b 33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b>, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV** Supporting Organizations (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	<b>2a</b>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	1d		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2019



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b>	Amounts paid to acquire exempt-use assets	
<b>5</b>	Qualified set-aside amounts (prior IRS approval required)	
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b>	Distributable amount for 2019 from Section C, line 6	
<b>10</b>	Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)		<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2019</b>	<b>(iii) Distributable Amount for 2019</b>
<b>1</b>	Distributable amount for 2019 from Section C, line 6			
<b>2</b>	Underdistributions, if any, for years prior to 2019 (reasonable cause required - explain in <b>Part VI</b> ). See instructions.			
<b>3</b>	Excess distributions carryover, if any, to 2019			
<b>a</b>	From 2014 . . . . .			
<b>b</b>	From 2015 . . . . .			
<b>c</b>	From 2016 . . . . .			
<b>d</b>	From 2017 . . . . .			
<b>e</b>	From 2018 . . . . .			
<b>f</b>	<b>Total</b> of lines 3a through e			
<b>g</b>	Applied to underdistributions of prior years			
<b>h</b>	Applied to 2019 distributable amount			
<b>i</b>	Carryover from 2014 not applied (see instructions)			
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b>	Distributions for 2019 from Section D, line 7: \$			
<b>a</b>	Applied to underdistributions of prior years			
<b>b</b>	Applied to 2019 distributable amount			
<b>c</b>	Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b>	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b>	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b>	<b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b>	Breakdown of line 7:			
<b>a</b>	Excess from 2015 . . . .			
<b>b</b>	Excess from 2016 . . . .			
<b>c</b>	Excess from 2017 . . . .			
<b>d</b>	Excess from 2018 . . . .			
<b>e</b>	Excess from 2019 . . . .			

Schedule A (Form 990 or 990-EZ) 2019

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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 ATTACHMENT 1
 

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## SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2015	2016	2017	2018	2019	TOTAL
MANAGEMENT FEE REVENUES	7,814,598.	11,036,637.	11,373,879.	12,799,294.	13,512,062.	56,536,470.
PARTNERSHIP INCOME	-6,666,915.	-4,735,829.	-7,109,938.	-6,085,406.	-7,586,132.	-32,184,220.
FEE INCOME	6,277,951.					6,277,951.
MISCELLANEOUS INCOME	418,529.	83,520.	214,507.	214,507.	330,437.	1,261,500.
TOTALS	<u>7,844,163.</u>	<u>6,384,328.</u>	<u>4,478,448.</u>	<u>6,928,395.</u>	<u>6,256,367.</u>	<u>31,891,701.</u>

**Schedule of Contributors**

OMB No. 1545-0047

**2019**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization **KANSAS STATE UNIVERSITY FOUNDATION**Employer identification number  
**48-0667209****Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 6,198,508.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 3,010,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 4,902,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 3,834,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 5,000,120.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 6,812,080.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

48-0667209

[illegible]

Name of organization KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number  
48-0667209

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>KANSAS STATE UNIVERSITY FOUNDATION</b>	Employer identification number <b>48-0667209</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (see instructions) . . . . .

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. . . . . ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ Yes ☐ No
- 4a Was a correction made? . . . . . ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. . . . . ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. . . . . ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2019



**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .		9,882.	9,882.												
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .		19,992.	19,992.												
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .		29,874.	29,874.												
<b>d</b> Other exempt purpose expenditures . . . . .		104,338,354.	114,035,113.												
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .		104,368,228.	114,064,987.												
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.	1,000,000.												
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .		250,000.	479,080.												
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .		0.	0.												
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .		0.	0.												
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					6,000,000.
<b>c</b> Total lobbying expenditures	43,089.	39,375.	26,410.	29,874.	138,748.
<b>d</b> Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
<b>f</b> Grassroots lobbying expenditures	20,231.	22,910.	8,862.	9,882.	61,885.

Schedule C (Form 990 or 990-EZ) 2019

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
<b>1</b>	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b>	Volunteers? . . . . .			
<b>b</b>	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? . . . . .			
<b>c</b>	Media advertisements? . . . . .			
<b>d</b>	Mailings to members, legislators, or the public? . . . . .			
<b>e</b>	Publications, or published or broadcast statements? . . . . .			
<b>f</b>	Grants to other organizations for lobbying purposes? . . . . .			
<b>g</b>	Direct contact with legislators, their staffs, government officials, or a legislative body? . . . . .			
<b>h</b>	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? . . . . .			
<b>i</b>	Other activities? . . . . .			
<b>j</b>	Total. Add lines 1c through 1i . . . . .			
<b>2a</b>	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? . . . . .			
<b>b</b>	If "Yes," enter the amount of any tax incurred under section 4912 . . . . .			
<b>c</b>	If "Yes," enter the amount of any tax incurred by organization managers under section 4912 . . . . .			
<b>d</b>	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? . . . . .			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? . . . . .	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . .	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? . . . . .	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b>	Dues, assessments and similar amounts from members . . . . .	<b>1</b>	
<b>2</b>	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b>	Current year . . . . .	<b>2a</b>	
<b>b</b>	Carryover from last year. . . . .	<b>2b</b>	
<b>c</b>	Total . . . . .	<b>2c</b>	
<b>3</b>	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues. . . . .	<b>3</b>	
<b>4</b>	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? . . . . .	<b>4</b>	
<b>5</b>	Taxable amount of lobbying and political expenditures (see instructions) . . . . .	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**Part IV** Supplemental Information *(continued)*

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**Part IV** Supplemental Information (continued)

## ATTACHMENT 1

SCHEDULE C, PART II-A, AFFILIATED ORGANIZATIONS

ORGANIZATION NAME: KANSAS STATE UNIVERSITY FOUNDATION  
 ADDRESS: 1800 KIMBALL AVE, STE 200  
 MANHATTAN, KS 66502  
 EIN: 48-0667209  
 ORGANIZATION IS AN ELECTING ORGANIZATION.  
 GRASSROOTS LOBBYING AMOUNT: 9,882.  
 DIRECT LOBBYING AMOUNT: 19,992.  
 TOTAL LOBBYING EXPENDITURES: 29,874.  
 OTHER EXEMPT PURPOSE EXPENDITURES: 104,338,354.  
 TOTAL EXEMPT PURPOSE EXPENDITURES: 104,368,228.  
 LOBBYING NONTAXABLE AMOUNT: 1,000,000.  
 GRASSROOTS NONTAXABLE AMOUNT: 250,000.  
 TOTAL GRASSROOTS LESS NONTAXABLE AMOUNT:  
 TOTAL EXPENDITURES LESS NONTAXABLE AMOUNT:  
 SHARE OF EXCESS LOBBYING EXPENDITURES: 29,874.

ORGANIZATION NAME: FOUNDATION FOR ENGINEERING AT KSU  
 ADDRESS: 1800 KIMBALL AVENUE, STE 200  
 MANHATTAN, KS 66502  
 EIN: 26-3520449  
 GRASSROOTS LOBBYING AMOUNT:  
 DIRECT LOBBYING AMOUNT:  
 TOTAL LOBBYING EXPENDITURES:  
 OTHER EXEMPT PURPOSE EXPENDITURES: 1,400,451.  
 TOTAL EXEMPT PURPOSE EXPENDITURES: 1,400,451.  
 LOBBYING NONTAXABLE AMOUNT: 215,045.  
 GRASSROOTS NONTAXABLE AMOUNT: 53,761.  
 TOTAL GRASSROOTS LESS NONTAXABLE AMOUNT:  
 TOTAL EXPENDITURES LESS NONTAXABLE AMOUNT:  
 SHARE OF EXCESS LOBBYING EXPENDITURES:

**Part IV** Supplemental Information (continued)

## ATTACHMENT 1 (CONT'D)

## SCHEDULE C, PART II-A, AFFILIATED ORGANIZATIONS

ORGANIZATION NAME: KSU CHARITABLE REAL ESTATE FOUNDATION  
 ADDRESS: 1800 KIMBALL AVENUE, STE 200  
 MANHATTAN, KS 66502  
 EIN: 45-3417512

GRASSROOTS LOBBYING AMOUNT:

DIRECT LOBBYING AMOUNT:

TOTAL LOBBYING EXPENDITURES:

OTHER EXEMPT PURPOSE EXPENDITURES: 7,067,168.

TOTAL EXEMPT PURPOSE EXPENDITURES: 7,067,168.

LOBBYING NONTAXABLE AMOUNT: 503,358.

GRASSROOTS NONTAXABLE AMOUNT: 125,840.

TOTAL GRASSROOTS LESS NONTAXABLE AMOUNT:

TOTAL EXPENDITURES LESS NONTAXABLE AMOUNT:

SHARE OF EXCESS LOBBYING EXPENDITURES:

ORGANIZATION NAME: KSU GOLF COURSE MANAGMENT & RESEARCH FND  
 ADDRESS: 5200 COLBERT HILLS DR.  
 MANHATTAN, KS 66503  
 EIN: 74-2830002

GRASSROOTS LOBBYING AMOUNT:

DIRECT LOBBYING AMOUNT:

TOTAL LOBBYING EXPENDITURES:

OTHER EXEMPT PURPOSE EXPENDITURES: 1,229,140.

TOTAL EXEMPT PURPOSE EXPENDITURES: 1,229,140.

LOBBYING NONTAXABLE AMOUNT: 197,914.

GRASSROOTS NONTAXABLE AMOUNT: 49,479.

TOTAL GRASSROOTS LESS NONTAXABLE AMOUNT:

TOTAL EXPENDITURES LESS NONTAXABLE AMOUNT:

SHARE OF EXCESS LOBBYING EXPENDITURES:

SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public  
Inspection

Employer identification number

48-0667209

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year) . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1. . . . .	▶ \$
(ii) Assets included in Form 990, Part X. . . . .	▶ \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1. . . . .	▶ \$
b Assets included in Form 990, Part X. . . . .	▶ \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2019

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a** ☐ Public exhibition **d** ☐ Loan or exchange program  
**b** ☐ Scholarly research **e** ☐ Other \_\_\_\_\_  
**c** ☐ Preservation for future generations

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . . ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
<b>c</b> Beginning balance . . . . .	<b>1c</b>
<b>d</b> Additions during the year . . . . .	<b>1d</b>
<b>e</b> Distributions during the year . . . . .	<b>1e</b>
<b>f</b> Ending balance . . . . .	<b>1f</b>

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . . . ☐

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	621,009,532.	581,746,190.	538,649,819.	505,222,438.	519,777,500.
<b>b</b> Contributions . . . . .	23,323,640.	29,381,535.	28,937,282.	19,305,591.	25,098,317.
<b>c</b> Net investment earnings, gains, and losses . . . . .	11,587,632.	29,644,844.	36,304,037.	32,687,762.	-17,920,765.
<b>d</b> Grants or scholarships . . . . .	12,541,452.	12,145,261.	11,400,310.	11,593,209.	11,190,097.
<b>e</b> Other expenditures for facilities and programs . . . . .	23,079,358.	7,617,776.	10,485,735.	6,963,266.	10,518,066.
<b>f</b> Administrative expenses . . . . .			258,903.	9,496.	24,451.
<b>g</b> End of year balance . . . . .	620,299,994.	621,009,532.	581,746,190.	538,649,820.	505,222,438.

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 11.0000 %  
**b** Permanent endowment ▶ 79.0000 %  
**c** Term endowment ▶ 10.0000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
<b>(i)</b> Unrelated organizations . . . . .	<b>3a(i)</b>	X
<b>(ii)</b> Related organizations . . . . .	<b>3a(ii)</b>	X
<b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	<b>3b</b>	

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .	11,763,277.	415,996.		12,179,273.
<b>b</b> Buildings . . . . .	27,906,383.	12,928,354.	1,493,456.	39,341,281.
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .		3,998,889.	1,644,523.	2,354,366.
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . .				53,874,920.

Schedule D (Form 990) 2019

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other		
(A) PARTNERSHIPS & OTHER INVEST	313,922,914.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶	313,922,914.	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) . ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) UNITRUST/ANNUITY	22,497,789.
(3) ASSETS HELD FOR OTHERS	13,342,373.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . . ▶	35,840,162.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

**Part XIII** Supplemental Information *(continued)*

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SCHEDULE D, PART V, LINE 4

THE FOUNDATION HOLDS PERMANENT ENDOWMENTS IN PERPETUITY, INVESTING  
THE PRINCIPAL AND USING A PORTION OF THE ANNUAL INVESTMENT RETURN TO  
SUPPORT THE PURPOSE DESIGNATED BY THE DONOR.

SCHEDULE D, PART X, LINE 2

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE  
INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED  
ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE  
FINANCIAL STATEMENTS.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**  
 ► **Attach to Form 990.**  
 ► **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☒ **Yes** ☐ **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
<b>(1)</b> EAST ASIA AND THE PACIFIC	0.	0.	FUNDRAISING		
<b>(2)</b> EAST ASIA AND THE PACIFIC	0.	0.	FUNDRAISING		
<b>(3)</b> EUROPE (INCLUDING ICELAND AND	0.	0.	GRANTMAKING		15,380.
<b>(4)</b> CENTRAL AMERICA AND THE CARIBB	0.	0.	PASSIVE INVESTMENTS		124,846,784.
<b>(5)</b> EUROPE (INCLUDING ICELAND AND	0.	0.	PASSIVE INVESTMENTS		51,994,514.
<b>(6)</b> EUROPE (INCLUDING ICELAND AND	0.	0.	FUNDRAISING		
<b>(7)</b> CENTRAL AMERICA AND THE CARIBB	0.	0.	FUNDRAISING		
<b>(8)</b> MIDDLE EAST AND NORTH AFRICA	0.	0.	FUNDRAISING		
<b>(9)</b> NORTH AMERICA	0.	0.	FUNDRAISING		
<b>(10)</b> SOUTH AMERICA	0.	0.	FUNDRAISING		
<b>(11)</b> SUB-SAHARAN AFRICA	0.	0.	GRANTMAKING		9,464.
<b>(12)</b> SOUTH AMERICA	0.	0.	GRANTMAKING		6,306.
<b>(13)</b> SOUTH ASIA	0.	0.	GRANTMAKING		5,000.
<b>(14)</b> SUB-SAHARAN AFRICA	0.	0.	FUNDRAISING		
<b>(15)</b>					
<b>(16)</b>					
<b>(17)</b>					
<b>3a</b> Subtotal . . . . .					176,877,448.
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)					176,877,448.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2019

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			EUROPE/ICELAND/GREENLAND	TRAVEL	15,380.				
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . 1.
- 3 Enter total number of other organizations or entities . . . . . 1.

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . . ☒ **Yes** ☐ **No**
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . . ☐ **Yes** ☒ **No**
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* . . . . . ☐ **Yes** ☒ **No**
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* . . . . . ☒ **Yes** ☐ **No**
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . . ☒ **Yes** ☐ **No**
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* . . . . . ☐ **Yes** ☒ **No**

Schedule F (Form 990) 2019

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE F, PART I, LINE 2

THE FOUNDATION REQUIRES DETAILED SUPPORTING DOCUMENTATION FOR ALL EXPENDITURES. ANNUAL TRAINING OF ACCOUNTING PERSONNEL IS PROVIDED TO ENSURE THAT SPENDING IS IN ACCORDANCE WITH DONOR INTENT. SCHOLARSHIP REQUESTS FROM FUNDS ARE COORDINATED THROUGH THE OFFICE OF STUDENT FINANCIAL ASSISTANCE (SFA) FOR KANSAS STATE UNIVERSITY. SFA DETERMINES WHETHER THE STUDENT MEETS THE REQUIREMENTS STIPULATED BY THE DONOR.

SCHEDULE F, PART I, LINE 3, COLUMN (F)

THE ACCOUNTING METHOD USED FOR REPORTING EXPENDITURES IN THE REGION IS THE ACCRUAL METHOD.

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Employer identification number

48-0667209

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

**Total** .....

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.



**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 KC WABASH CANNO (event type)	(b) Event #2 NATIONAL STRAT (event type)	(c) Other events 28. (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts . . . . .	545,125.	263,940.	1,088,236.	1,897,301.
	2 Less: Contributions . . . . .	428,360.	235,190.	590,771.	1,254,321.
	3 Gross income (line 1 minus line 2) . . . . .	116,765.	28,750.	497,465.	642,980.
Direct Expenses	4 Cash prizes . . . . .				
	5 Noncash prizes . . . . .	22,762.	5,213.	7,726.	35,701.
	6 Rent/facility costs . . . . .	39,529.	4,760.	12,954.	57,243.
	7 Food and beverages . . . . .	134,468.	32,257.	81,445.	248,170.
	8 Entertainment . . . . .	5,331.	6,514.	59,331.	71,176.
	9 Other direct expenses . . . . .	83,328.	30,573.	438,564.	552,465.
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				964,755.
	11 Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				-321,775.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue . . . . .				
Direct Expenses	2 Cash prizes . . . . .				
	3 Noncash prizes . . . . .				
	4 Rent/facility costs . . . . .				
	5 Other direct expenses . . . . .				
	6 Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? . . . . . ☐ Yes ☐ No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . . ☐ Yes ☐ No

b If "Yes," explain: \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c** If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☒ **Yes** ☐ **No**
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) KANSAS STATE UNIVERSITY ANDERSON HALL MANHATTAN, KS 66502	48-0771751	GOVERNMENT	14,093,310.				EQUIPMENT & SUPPORT
(2) KANSAS STATE UNIVERSITY ANDERSON HALL MANHATTAN, KS 66502	48-0771751	GOVERNMENT		4,633,039.	VARIOUS	SEE PART IV	SUPPORT
(3) K-STATE ATHLETICS 1800 COLLEGE AVE MANHATTAN, KS 66502	48-6098838	501(C)(3)	35,602,303.				SCHOLARSHIPS/SUPPORT
(4) K-STATE ATHLETICS 1800 COLLEGE AVE MANHATTAN, KS 66502	48-6098838	501(C)(3)		7,448,854.	VARIOUS	SEE PART IV	SUPPORT
(5) MANHATTAN CHAMBER OF COMMERCE 501 POYNTZ MANHATTAN, KS 66502	48-0319620	501(C)(6)	40,000.				AWARD
(6) KANSAS STATE UNIVERSITY ALUMNI ASSOCIATION 1720 ALUMNI CENTER MANHATTAN, KS 66502	48-0495058	501(C)(3)	2,634,990.				SUPPORT/SCHOLARSHIPS
(7) KANSAS STATE UNIVERSITY ALUMNI ASSOCIATION 1720 ALUMNI CENTER MANHATTAN, KS 66502	48-0495058	501(C)(3)		221,779.	BOOK		ADMINISTRATIVE SUPPORT
(8) NATIONAL MERIT SCHOLARSHIP CORPORATION 1560 SHERMAN AVE., SUITE 200	36-2307745	501(C)(3)	19,500.				AWARD
(9) ROSSVILLE COMMUNITY P BOX 74 ROSSVILLE, KS 67344	48-0972106	501(C)(3)	8,556.				AWARD
(10) ELK CITY PRIDE PO BOX 4 ELK CITY, KS 67344	74-2824759	501(C)(3)	6,601.				AWARD
(11)							
(12)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . 9.
- 3 Enter total number of other organizations listed in the line 1 table . . . . . 1.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2019)

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PAGE 47

**Part III** **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
<b>1</b> SCHOLARSHIP	5,996.	16,476,666.			
<b>2</b> OTHER AWARDS FOR STUDENTS	7.	2,935.			
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART I, LINE 2

THE FOUNDATION REQUIRES DETAILED SUPPORTING DOCUMENTATION FOR ALL EXPENDITURES. ANNUAL TRAINING BY ACCOUNTING PERSONNEL IS PROVIDED TO ENSURE THAT SPENDING IS IN ACCORDANCE WITH DONOR INTENT. AWARDS ARE MADE AS PART OF VARIOUS ENTREPRENEURSHIP AND MENTORSHIP PROGRAMS THAT PROVIDE ACCESS TO KANSAS STATE FACULTY, STUDENTS, AND ALUMNI TO HELP LAUNCH AND GROW KANSAS BUSINESS. SCHOLARSHIP REQUESTS FROM FUNDS ARE COORDINATED THROUGH THE OFFICE OF STUDENT FINANCIAL ASSISTANCE (SFA) FOR KANSAS STATE UNIVERSITY. SFA DETERMINES WHETHER THE STUDENT MEETS THE REQUIREMENTS STIPULATED BY THE DONOR.

**Part III** **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART II, COLUMN H - DESCRIPTION OF NONCASH ASSISTANCE

LINE 2 - ADMINISTRATIVE SUPPORT, DEPARTMENTAL SUPPORT, PROPERTY

PLANT & EQUIPMENT

LINE 4 - ADMINISTRATIVE SUPPORT, DEPARTMENTAL SUPPORT, PROPERTY

PLANT & EQUIPMENT, RESEARCH, OPERATIONAL MAINTENANCE,

CONSTRUCTION

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> First-class or charter travel  | <input type="checkbox"/> Housing allowance or residence for personal use          |
| <input checked="" type="checkbox"/> Travel for companions          | <input type="checkbox"/> Payments for business use of personal residence          |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)        |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III. . . . .

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>	X	
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

Schedule J (Form 990) 2019

Page **2****Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 GREG LOHRENTZ SR VP OPERATIONS AND FINANCE/C	(i)	283,303.	0.	43,139.	31,885.	10,788.	369,115.	30,000.
	(ii)	0.	0.	0.	0.	0.	0.	
2 LOIS COX VP FOR INVESTMENTS/CIO	(i)	261,710.	0.	395.	26,726.	10,788.	299,619.	
	(ii)	0.	0.	0.	0.	0.	0.	
3 GREG WILLEMS PRESIDENT/CEO	(i)	368,944.	59,810.	10,228.	86,418.	10,481.	535,881.	
	(ii)	0.	0.	0.	0.	0.	0.	
4 CHRISTOPHER SPOONER AVP UNIVERSITY WIDE DEVELOPMEN	(i)	167,206.	0.	255.	16,730.	4,415.	188,606.	
	(ii)	0.	0.	0.	0.	0.	0.	
5 JILL TREGO VP CULTURE AND ENGAGEMENT	(i)	166,373.	0.	111.	17,145.	10,323.	193,952.	
	(ii)	0.	0.	0.	0.	0.	0.	
6 JENNIFER RETTELE-THOMAS ASSOC VP CAMPAIGN AND PRINCIPA	(i)	153,475.	0.	251.	15,521.	10,480.	179,727.	
	(ii)	0.	0.	0.	0.	0.	0.	
7 SHEILA WALKER AVP OF COLLEGIATE DEVELOPMENT	(i)	161,773.	0.	255.	16,671.	10,181.	188,880.	
	(ii)	0.	0.	0.	0.	0.	0.	
8 CHRISTOPHER MILLS AVP INFORMATION TECH AND INFRA	(i)	162,028.	0.	255.	17,045.	9,666.	188,994.	
	(ii)	0.	0.	0.	0.	0.	0.	
9 JOHN MORRIS SR VP DEVELOPMENT/CDO	(i)	183,560.	23,400.	61,593.	24,200.	13,680.	306,433.	50,000.
	(ii)	0.	0.	0.	0.	0.	0.	
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Schedule J (Form 990) 2019

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE J, PART I, LINE 1A

KANSAS STATE UNIVERSITY FOUNDATION PAID FOR COUNTRY CLUB DUES FOR GREG WILLEMS, GREG LOHRENTZ, AND JOHN MORRIS. THE AMOUNT PAID FOR CLUB DUES WAS INCLUDED AS TAXABLE COMPENSATION ON THEIR W-2S. OCCASSIONALLY, A CHARTER FLIGHT IS USED TO ATTEND BUSINESS ACTIVITIES WITH DONORS TO THE FOUNDATION. THE SPOUSE FOR THE CEO IS EXPECTED TO ATTEND SOME FUNDRAISING EVENTS. THESE EVENTS ARE LEGITIMATE BUSINESS FUNCTIONS THAT SERVE TO ACCOMPLISH THE ORGANIZATION'S MISSION AND, THEREFORE, THESE EXPENSES ARE NOT INCLUDED IN THE TAXABLE WAGES OF THE CEO.

SCHEDULE J, PART I, LINE 4B

GREG WILLEMS, GREG LOHRENTZ, AND JOHN MORRIS PARTICIPATES IN A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN WITH THE KANSAS STATE UNIVERSITY FOUNDATION, A RELATED 501(C)(3) TAX EXEMPT ORGANIZATION.

	VESTED	ACCRUED
	-----	-----
GREG WILLEMS	-	\$50,000



Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

GREG LOHRENTZ	\$30,000	-
JOHN MORRIS	\$50,000	-

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

KANSAS STATE UNIVERSITY FOUNDATION

**Supplemental Information on Tax-Exempt Bonds**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
<b>A</b> KANSAS DEVELOPMENT FINANCE AUTHORITY	481066589	485429WE0	09/12/2013	7,982,005.	SEE PART VI		X		X		X
<b>B</b> KANSAS DEVELOPMENT FINANCE AUTHORITY	48-1066589	48542RFV1	08/15/2019	8,751,145.	SEE PART VI		X		X		X
<b>C</b>											
<b>D</b>											

**Part II Proceeds**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
<b>1</b> Amount of bonds retired . . . . .	240,000.							
<b>2</b> Amount of bonds legally defeased . . . . .								
<b>3</b> Total proceeds of issue . . . . .	7,982,349.		8,785,559.					
<b>4</b> Gross proceeds in reserve funds . . . . .								
<b>5</b> Capitalized interest from proceeds . . . . .	542,108.		147,948.					
<b>6</b> Proceeds in refunding escrows . . . . .								
<b>7</b> Issuance costs from proceeds . . . . .	140,183.		165,395.					
<b>8</b> Credit enhancement from proceeds . . . . .								
<b>9</b> Working capital expenditures from proceeds . . . . .								
<b>10</b> Capital expenditures from proceeds . . . . .	7,300,000.		8,009,181.					
<b>11</b> Other spent proceeds . . . . .	58.		31,798.					
<b>12</b> Other unspent proceeds . . . . .			431,236.					
<b>13</b> Year of substantial completion . . . . .	2014		2020					
	Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b> Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .		X		X				
<b>15</b> Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .		X		X				
<b>16</b> Has the final allocation of proceeds been made? . . . . .	X			X				
<b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X					

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule K (Form 990) 2019

**Part III Private Business Use**

## KANSAS STATE UNIVERSITY FOUNDATION

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X		X				
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .	X		X					
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X		X				
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? . . . . .								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X				
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? . . . . .								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		%		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		%		%		%		%
<b>6</b> Total of lines 4 and 5 . . . . .		%		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X		X				
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X				
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .		%		%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	X		X					

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X				
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? . . . . .			X					
<b>b</b> Exception to rebate? . . . . .								
<b>c</b> No rebate due? . . . . .	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .		X		X				

Schedule K (Form 990) 2019

**Part IV**     **Arbitrage** *(continued)*

4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? . . . . .	A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
			X		X				
b	Name of provider . . . . .								
c	Term of hedge. . . . .								
d	Was the hedge superintegrated? . . . . .								
e	Was the hedge terminated? . . . . .								
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)? . . . . .		X		X				
b	Name of provider . . . . .								
c	Term of GIC . . . . .								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period? . . . . .		X		X				
7	Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X		X					

## Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
	X		X					

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.

[illegible]

**Part VI** **Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions) *(Continued)*

PART I, LINE A, COLUMN (F)

THE 2013D BONDS WERE ISSUED TO CONSTRUCT AN OFFICE BUILDING.

PART I, LINE B, COLUMN (F)

PROCEEDS OF THE 2019A BONDS WERE USED TO FINANCE THE CONSTRUCTION OF A  
LABORATORY BUILDING, OFFICE SPACE AND A PARKING LOT.

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .	X	21 .	56,111 .	APPRAISAL
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .	X		70,500 .	COST OR SALES
5 Clothing and household goods . . . . .	X		27,013 .	COST OR SALES
6 Cars and other vehicles . . . . .	X	1 .	27,000 .	FMV
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .	X	212 .	11,899,231 .	SELLING PRICE
10 Securities - Closely held stock . . . . .				
11 Securities - Partnership, LLC, or trust interests . . . . .				
12 Securities - Miscellaneous . . . . .				
13 Qualified conservation contribution - Historic structures . . . . .				
14 Qualified conservation contribution - Other . . . . .				
15 Real estate - Residential . . . . .				
16 Real estate - Commercial . . . . .				
17 Real estate - Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .	X	6 .	211,731 .	COST OR SALES
20 Drugs and medical supplies . . . . .	X	1 .	3,216 .	COST OF SALES
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ (ATCH 1) . . . . .		182 .	817,946 .	
26 Other ▶ ( ) . . . . .				
27 Other ▶ ( ) . . . . .				
28 Other ▶ ( ) . . . . .				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . **29** 4 .

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2019

JSA

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PAGE 58

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

---

SCHEDULE M, PART I, COLUMN B

THE AMOUNTS IN COLUMN B REPRESENT THE NUMBER OF CONTRIBUTIONS.

SCHEDULE M, PART I, LINE 32B

A THIRD PARTY AUCTIONEER IS SOMETIMES USED FOR THE SALE OF LIVESTOCK AND  
AUCTION ITEMS.

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

ATTACHMENT 1

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
MISCELLANEOUS	X	6.	102,260.	COST OR SALES
EQUIPMENT	X	37.	216,535.	COST OR SALES
LIVESTOCK	X	46.	317,980.	APPRAISAL/SALES
MISCELLANEOUS	X	6.	102,260.	COST OR SALES
FUNDRAISING	X	87.	78,911.	COST OR SALES
TOTALS		<u>182.</u>	<u>817,946.</u>	



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Employer identification number

48-0667209

FORM 990, PART VI, SECTION A, LINE 4

THE BYLAWS WERE AMENDED TO ALLOW FOR THE ANNUAL MEETING OF THE MEMBERS TO  
BE HELD BY MEANS OF REMOTE COMMUNICATION AS PERMITTED BY K.S.A.

17-6501(A)(2). FURTHER AMENDED TO AUTHORIZE ANY ACTION REQUIRED OR  
PERMITTED TO BE TAKEN AT THE ANNUAL MEETING OF THE BOARD OF TRUSTEES TO  
BE TAKEN WITHOUT A VOTE IF CONSENTS SETTING FORTH THE ACTION TAKEN ARE  
SIGNED, EXECUTED AND DELIVERED AS SET FORTH IN K.S.A. 17-6518. CONSENT OR  
CONSENTS GIVEN BY ELECTRONIC TRANSMISSION MAY BE DELIVERED TO THE  
PRINCIPAL PLACE OF BUSINESS OR TO AN OFFICER OF THE FOUNDATION .

FORM 990, PART VI, SECTION A, LINE 6

MEMBERS OF THE KANSAS STATE UNIVERSITY FOUNDATION INCLUDE ALUMNI AND  
FRIENDS OF KANSAS STATE UNIVERSITY WITH A DEMONSTRATED RECORD OF  
DEDICATION AND/OR CONTRIBUTION TO THE WELL-BEING AND DEVELOPMENT OF  
KANSAS STATE UNIVERSITY. THESE INDIVIDUALS ARE ELECTED TO THE BOARD  
OF TRUSTEES OF THE KANSAS STATE UNIVERSITY FOUNDATION BY CURRENT  
MEMBERS OF THE BOARD OF TRUSTEES (A MAXIMUM OF 500 MEMBERS IS  
PROVIDED FOR IN THE BYLAWS). SERVING AS A MEMBER OF THE BOARD OF  
TRUSTEES IS MORE THAN HONORARY, IT ENCOURAGES ACTIVE PARTICIPATION IN  
A VARIETY OF ACTIVITIES CONTRIBUTING TO THE EDUCATIONAL AND FINANCIAL  
SUCCESS OF THE UNIVERSITY AND THE FOUNDATION. HOWEVER, MEMBERS OF THE  
BOARD OF TRUSTEES SHALL NOT HAVE ANY FIDUCIARY DUTY TO THE FOUNDATION  
OR THE OTHER MEMBERS. THE MEMBERS HAVE THE RIGHT TO ELECT MEMBERS OF  
THE BOARD OF DIRECTORS. THE MEMBERS ARE NOT ENTITLED TO RECEIVE A

Name of the organization KANSAS STATE UNIVERSITY FOUNDATION	Employer identification number 48-0667209
--	--

SHARE OF KANSAS STATE UNIVERSITY'S NET ASSETS UPON DISSOLUTION.

FORM 990, PART VI, SECTION A, LINE 7A

THE BOARD OF TRUSTEES ELECT FROM ITS MEMBERSHIP, UP TO 14 PERSONS TO SERVE ON THE BOARD OF DIRECTORS, WHICH SHALL BE A SEPARATE AND DISTINCT BODY FROM THE BOARD OF TRUSTEES. THE CHIEF EXECUTIVE OFFICER OF THE ALUMNI ASSOCIATION BOARD OF DIRECTORS (OR DESIGNATE), MAKES UP THE 15TH MEMBER TO THE BOARD OF DIRECTORS. THE MANAGEMENT, CONTROL AND SUPERVISION OF THE BUSINESS AND AFFAIRS OF THE FOUNDATION SHALL BE VESTED IN THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7B

THE BYLAWS FOR THE FOUNDATION MAY BE AMENDED BY (I) A TWO-THIRDS (2/3) VOTE OF THOSE MEMBERS PRESENT AND ENTITLED TO VOTE AT ANY ANNUAL OR DULY CALLED SPECIAL MEETING OF THE BOARD OF TRUSTEES, PROVIDED THE PROPOSED AMENDMENTS HAVE BEEN SUBMITTED TO THE MEMBERS AT LEAST THIRTY (30) DAYS PRIOR TO SUCH MEETING; OR (II) A MAJORITY VOTE OF THOSE DIRECTORS PRESENT AND ENTITLED TO VOTE AT ANY MEETING OF THE BOARD OF DIRECTORS. OTHERWISE, NO DECISIONS OF THE BOARD OF DIRECTORS ARE SUBJECT TO APPROVAL BY THE BOARD OF TRUSTEES (MEMBERS).

FORM 990, PART VI, SECTION B, LINE 11B

THE IRS FORM 990 IS PREPARED BY THE SR. DIRECTOR OF COMPLIANCE SERVICES OF THE KANSAS STATE UNIVERSITY FOUNDATION. THE FORM 990 IS THEN REVIEWED BY AN INDEPENDENT ACCOUNTING FIRM. ANY QUESTIONS OR CONCERNS THAT THE INDEPENDENT ACCOUNTANT HAS ARE ADDRESSED AND ANY

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

CORRECTIONS OR CLARIFICATIONS THAT NEED TO BE MADE ARE MADE. THE COMPLETED DRAFT OF THE RETURN IS THEN REVIEWED BY THE FOUNDATION'S SR. VICE-PRESIDENT, OPERATIONS AND FINANCE. ONCE ALL REVIEWS ARE COMPLETED, THE FINAL RETURN IS PROVIDED TO ALL MEMBERS OF THE BOARD OF DIRECTORS PRIOR TO FILING THE RETURN WITH THE IRS. THE RETURN IS FILED ELECTRONICALLY WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C

ANNUALLY, MEMBERS OF THE BOARD OF DIRECTORS, OFFICERS OF THE FOUNDATION, MEMBERS OF ANY FOUNDATION COMMITTEE WITH BOARD-DELEGATED POWERS, AND KEY EMPLOYEES MUST COMPLETE THE CONFLICT OF INTEREST STATEMENT. ANY POTENTIAL CONFLICTS THAT ARE DISCLOSED ON THE COMPLETED STATEMENT ARE DISCUSSED AT A BOARD OF DIRECTORS MEETING. IT IS THE RESPONSIBILITY OF EACH PERSON WHO IS REQUIRED TO COMPLETE THE QUESTIONNAIRE TO NOTIFY THE CHAIRMAN OF THE BOARD OF DIRECTORS AS SOON AS ANY POTENTIAL CONFLICT OF INTEREST MEASURE, CONTRACT, RESOLUTION, GRANT, OR OTHER TRANSACTION OCCURS. THE FOLLOWING PROCEDURES ARE REQUIRED FOR BOARD ACTION WHEN A CONFLICT OF INTEREST EXISTS; THE INTERESTED PERSON MAY MAKE A PRESENTATION AT A BOARD MEETING, BUT AFTER MUST LEAVE THE MEETING DURING THE VOTE ON THE TRANSACTION; THE BOARD MAY APPOINT A DISINTERESTED PERSON OR COMMITTEE TO INVESTIGATE ALTERNATIVES; THE BOARD SHALL DETERMINE BY A MAJORITY VOTE OF DISINTERESTED MEMBERS WHETHER THE TRANSACTION IS IN THE FOUNDATION'S BEST INTEREST; THE BOARD WILL FOLLOW ALL CONFLICTS OF INTEREST LAWS TO THE EXTENT THEY APPLY TO THE BOARD.

Name of the organization KANSAS STATE UNIVERSITY FOUNDATION	Employer identification number 48-0667209
--	--

FORM 990, PART VI, SECTION B, LINE 15A

ANNUALLY, THE COMPENSATION COMMITTEE OF THE KANSAS STATE UNIVERSITY FOUNDATION WILL FOLLOW THE REBUTTABLE PRESUMPTION PROCEDURE WHEN DETERMINING AND APPROVING THE COMPENSATION OF THE CEO. CONTEMPORANEOUS MINUTES ARE MAINTAINED.

FORM 990, PART VI, SECTION B, LINE 15B

ANNUALLY, THE COMPENSATION COMMITTEE OF THE KANSAS STATE UNIVERSITY FOUNDATION WILL FOLLOW THE REBUTTABLE PRESUMPTION PROCEDURE WHEN DETERMINING AND APPROVING THE COMPENSATION OF THE VP OF INVESTMENTS/CIO. CONTEMPORANEOUS MINUTES ARE MAINTAINED.

FORM 990, PART VI, SECTION C, LINE 19

THE KANSAS STATE UNIVERSITY FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON ITS WEBSITE AT WWW.KSUFOUNDATION.ORG

ATTACHMENT 1

FORM 990, PART VI, LINE 17 - STATES

AK,AZ,CA,CO,

DC,GA,KS,KY,ME,MD,MA,MI,

MN,NV,NH,NJ,NY,OH,OK,PA,

SC,TN,UT,WA,WV,WI,

ATTACHMENT 2

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
AEROSIM TECHNOLOGIES, INC.	HARDWARE/SOFTWARE	570,000.

Name of the organization KANSAS STATE UNIVERSITY FOUNDATION	Employer identification number 48-0667209
ATTACHMENT 2 (CONT'D)	

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
351 CLIFF ROAD E. BURNSVILLE, MN 55057		
HOLLIS & MILLER ARCHITECTS 1828 WALNUT, STE. 922 KANSAS CITY, MO 64108	CONSTRUCTION	376,502.
PECKHAM GUYTON ALBERS & VIETS, INC 1900 WEST 47TH PLACE WESTWOOD, KS 66205	CONSTRUCTION	375,636.
CDW GOVERNMENT LLC 75 TRI-STATE INTERNATIONAL LINCOLNSHIRE, IL 60069	HARDWARE/SOFTWARE	329,109.
MCCOWN GORDON CONSTRUCTION LLC 422 ADMIRAL BLVD KANSAS CITY, MO 64106	CONSTRUCTION	991,987.

**SCHEDULE R  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Related Organizations and Unrelated Partnerships**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) 1880 KIMBALL, LLC 82-1781264 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	REAL ESTATE	KS	-499,510.	14,190,067.	KSU FOUND.
(2)					
(3)					
(4)					
(5)					
(6)					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) KSU GOLF COURSE MGMT AND RESEARCH FOUND. 74-2830002 5200 COLBERT HILLS DR MANHATTAN, KS 66503	GOLF COURSE	KS	501(C)(3)	12A	KSU FOUND.	X	
(2) FOUNDATION FOR ENGINEERING AT KSU 26-3520449 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	SUPPORT	KS	501(C)(3)	12A	KSU FOUND.	X	
(3) KSU CHARITABLE REAL ESTATE FOUNDATION 45-3417512 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	REAL ESTATE	KS	501(C)(3)	12A	KSU FOUND.	X	
(4)							
(5)							
(6)							
(7)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) LAZY T4 RANCH LLLP 20-0499056 1800 KIMBALL AVE., STE 200 MAN	REAL ESTATE	CO	KSU CREF	N/A								
(2) DOUBLE "R" RANCH LLLP 84-13789 1800 KIMBALL AVE, STE 200 MANH	REAL ESTATE	CO	KSU CREF	N/A								
(3)												
(4)												
(5)												
(6)												
(7)												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) CHARITABLE REMAINDER TRUST (99) 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	CHARITABLE TRUST	KS	KSU FOUNDATION	TRUST	0.	0.		X	
(2) THE 1800 KIMBALL OFFICE CONDOMINIUM ASSO 81-0821703 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	CONDOMINIUM ASSOC	KS	KSU FOUNDATION	C CORP	0.	0.		X	
(3) THE 1880 KIMBALL OFFICE CONDOMINIUM ASSO 83-2151748 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	CONDOMINIUM ASSOC	KS	KSU FOUNDATION	C CORP	0.	0.		X	
(4)									
(5)									
(6)									
(7)									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .	<b>1a</b>	X
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b>	X
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b>	X
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	X
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	X
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	X
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	X
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	X
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b>	X
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b>	X
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	X
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b>	X
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	X
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	X
<b>2</b> If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) KSU CHARITABLE REAL ESTATE FOUNDATION	C	6,812,080.	CASH
(2) KSU CHARITABLE REAL ESTATE FOUNDATION	O	217,801.	CASH
(3) KSU CHARITABLE REAL ESTATE FOUNDATION	S	847,565.	CASH
(4) FOUNDATION FOR ENGINEERING AT KSU	C	1,400,000.	CASH
(5)			
(6)			



**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Schedule R (Form 990) 2019

**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

**SCHEDULE D  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

- ▶ Attach to Form 1041, Form 5227, or Form 990-T.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.  
▶ Go to [www.irs.gov/F1041](http://www.irs.gov/F1041) for instructions and the latest information.

OMB No. 1545-0092

**2019**

Name of estate or trust

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

Did you 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.

**Note:** Form 5227 filers need to complete **only** Parts I and II.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less** (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>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked.				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked.				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked.				
<b>4</b> Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824.				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts.				<b>5</b> 2,075.
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2018 Capital Loss Carryover Worksheet.				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on the back.				<b>7</b> 2,075.

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year** (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>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked.				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked.				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.				
<b>11</b> Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824.				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts.				<b>12</b> 788,416.
<b>13</b> Capital gain distributions.				<b>13</b>
<b>14</b> Gain from Form 4797, Part I.				<b>14</b>
<b>15</b> Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2018 Capital Loss Carryover Worksheet.				<b>15</b> ( )
<b>16</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 15 in column (h). Enter here and on line 18a, column (3) on the back.				<b>16</b> 788,416.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2019

**Part III Summary of Parts I and II****Caution:** Read the instructions *before* completing this part.

		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
<b>17</b>	<b>Net short-term gain or (loss).</b> . . . . .	<b>17</b>		2,075.
<b>18</b>	<b>Net long-term gain or (loss):</b>			
a	Total for year . . . . .	<b>18a</b>		788,416.
b	Unrecaptured section 1250 gain (see line 18 of the worksheet.) . . . . .	<b>18b</b>		
c	28% rate gain . . . . .	<b>18c</b>		
<b>19</b>	<b>Total net gain or (loss).</b> Combine lines 17 and 18a. . . . . ▶	<b>19</b>		790,491.

**Note:** If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and **don't** complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

**Part IV Capital Loss Limitation**

<b>20</b>	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the <b>smaller</b> of: a The loss on line 19, column (3) or b \$3,000 . . . . .	<b>20</b>	( )
-----------	--	-----------	-----

**Note:** If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 23 (or Form 990-T, line 39), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

**Part V Tax Computation Using Maximum Capital Gains Rates**

**Form 1041 filers.** Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 23, is more than zero.

**Caution:** Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 18b, col. (2) or line 18c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

**Form 990-T trusts.** Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 39, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.

<b>21</b>	Enter taxable income from Form 1041, line 23 (or Form 990-T, line 39). . .	<b>21</b>		
<b>22</b>	Enter the <b>smaller</b> of line 18a or 19 in column (2) but not less than zero. . . . .	<b>22</b>		
<b>23</b>	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) . . . . .	<b>23</b>		
<b>24</b>	Add lines 22 and 23 . . . . .	<b>24</b>		
<b>25</b>	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- . . . ▶	<b>25</b>		
<b>26</b>	Subtract line 25 from line 24. If zero or less, enter -0- . . . . .	<b>26</b>		
<b>27</b>	Subtract line 26 from line 21. If zero or less, enter -0- . . . . .	<b>27</b>		
<b>28</b>	Enter the <b>smaller</b> of the amount on line 21 or \$2,650 . . . . .	<b>28</b>		
<b>29</b>	Enter the <b>smaller</b> of the amount on line 27 or line 28 . . . . .	<b>29</b>		
<b>30</b>	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0% . . . . . ▶	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 21 or line 26 . . . . .	<b>31</b>		
<b>32</b>	Subtract line 30 from line 26. . . . .	<b>32</b>		
<b>33</b>	Enter the <b>smaller</b> of line 21 or \$12,950 . . . . .	<b>33</b>		
<b>34</b>	Add lines 27 and 30 . . . . .	<b>34</b>		
<b>35</b>	Subtract line 34 from line 33. If zero or less, enter -0- . . . . .	<b>35</b>		
<b>36</b>	Enter the <b>smaller</b> of line 32 or line 35 . . . . .	<b>36</b>		
<b>37</b>	Multiply line 36 by 15% (0.15) . . . . . ▶	<b>37</b>		
<b>38</b>	Enter the amount from line 31 . . . . .	<b>38</b>		
<b>39</b>	Add lines 30 and 36 . . . . .	<b>39</b>		
<b>40</b>	Subtract line 39 from line 38. If zero or less, enter -0- . . . . .	<b>40</b>		
<b>41</b>	Multiply line 40 by 20% (0.20) . . . . . ▶	<b>41</b>		
<b>42</b>	Figure the tax on the amount on line 27. Use the 2019 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) . . . . .	<b>42</b>		
<b>43</b>	Add lines 37, 41, and 42 . . . . .	<b>43</b>		
<b>44</b>	Figure the tax on the amount on line 21. Use the 2019 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) . . . . .	<b>44</b>		
<b>45</b>	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 43 or line 44 here and on Form 1041, Schedule G, Part I, line 1a (or Form 990-T, line 41) . . . . . ▶	<b>45</b>		

Schedule D (Form 1041) 2019

Form **990-T****Exempt Organization Business Income Tax Return**  
**(and proxy tax under section 6033(e))**

OMB No. 1545-0047

For calendar year 2019 or other tax year beginning 07/01, 2019, and ending 06/30, 2020.**2019**Department of the Treasury  
Internal Revenue Service▶ 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

<b>A</b> <input type="checkbox"/> Check box if address changed	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)	<b>D Employer identification number</b> (Employees' trust, see instructions.)
<b>B</b> Exempt under section		KANSAS STATE UNIVERSITY FOUNDATION	48-0667209
<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)		Number, street, and room or suite no. If a P.O. box, see instructions.	<b>E Unrelated business activity code</b> (See instructions.)
<b>C</b> Book value of all assets at end of year		1800 KIMBALL AVE, STE 200	525990
892,914,031.		City or town, state or province, country, and ZIP or foreign postal code	
		MANHATTAN, KS 66502	
		<b>F</b> Group exemption number (See instructions.) ▶	
		<b>G</b> 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	

**H** Enter the number of the organization's unrelated trades or businesses. ▶ 2 Describe the only (or first) unrelated trade or business here ▶ ATCH 1. 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 ▶ GREG LOHRENTZ Telephone number ▶ 785-775-2000

<b>Part I Unrelated Trade or Business Income</b>				(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales						
<b>b</b> Less returns and allowances		<b>c</b> Balance ▶	<b>1c</b>			
<b>2</b> Cost of goods sold (Schedule A, line 7) . . . . .			<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .			<b>3</b>			
<b>4a</b> Capital gain net income (attach Schedule D) . . . . .			<b>4a</b>	790,490.		790,490.
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . . . . .			<b>4b</b>			
<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>	-177,920.	ATCH 2	-177,920.
<b>6</b> Rent income (Schedule C) . . . . .			<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E) . . . . .			<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F) . . . . .			<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) . . . . .			<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I) . . . . .			<b>10</b>			
<b>11</b> Advertising income (Schedule J) . . . . .			<b>11</b>			
<b>12</b> Other income (See instructions; attach schedule) . . . . .			<b>12</b>			
<b>13</b> <b>Total.</b> Combine lines 3 through 12 . . . . .			<b>13</b>	612,570.		612,570.

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

<b>14</b> Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>	
<b>15</b> Salaries and wages . . . . .	<b>15</b>	
<b>16</b> Repairs and maintenance . . . . .	<b>16</b>	
<b>17</b> Bad debts . . . . .	<b>17</b>	
<b>18</b> Interest (attach schedule) (see instructions) . . . . .	<b>18</b>	
<b>19</b> Taxes and licenses . . . . .	<b>19</b>	
<b>20</b> Depreciation (attach Form 4562) . . . . .	<b>20</b>	
<b>21</b> Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>21a</b>	<b>21b</b>
<b>22</b> Depletion . . . . .	<b>22</b>	
<b>23</b> Contributions to deferred compensation plans . . . . .	<b>23</b>	
<b>24</b> Employee benefit programs . . . . .	<b>24</b>	
<b>25</b> Excess exempt expenses (Schedule I) . . . . .	<b>25</b>	
<b>26</b> Excess readership costs (Schedule J) . . . . .	<b>26</b>	
<b>27</b> Other deductions (attach schedule) . . . . .	<b>27</b>	ATCH 3
<b>28</b> <b>Total deductions.</b> Add lines 14 through 27 . . . . .	<b>28</b>	694,779.
<b>29</b> Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13 . . . . .	<b>29</b>	-82,209.
<b>30</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) . . . . .	<b>30</b>	
<b>31</b> Unrelated business taxable income. Subtract line 30 from line 29 . . . . .	<b>31</b>	-82,209.

For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2019)

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

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

OMB No. 1545-0047

**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.

<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.  KANSAS STATE UNIVERSITY FOUNDATION	Taxpayer identification number (TIN)  48-0667209
	Number, street, and room or suite no. If a P.O. box, see instructions. 1800 KIMBALL AVE, STE 200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MANHATTAN, KS 66502	

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

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

GREG LOHRENTZ

- The books are in the care of ► 1800 KIMBALL AVE, STE 200 MANHATTAN KS 66502

Telephone No. ► 785 775-2000

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 TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 05/17, 20 21, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20 \_\_\_\_ or  
 ► ☒ tax year beginning 07/01, 20 19, and ending 06/30, 20 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>	\$	50,000.
<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>	\$	50,000.
<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>	\$	0.

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2020)

**Part III Total Unrelated Business Taxable Income**

<b>32</b>	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	<b>32</b>	135,837.
<b>33</b>	Amounts paid for disallowed fringes	<b>33</b>	
<b>34</b>	Charitable contributions (see instructions for limitation rules) <b>ATCH. 4.</b>	<b>34</b>	12,087.
<b>35</b>	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	<b>35</b>	123,750.
<b>36</b>	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) <b>ATCH. 5.</b>	<b>36</b>	14,967.
<b>37</b>	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35.	<b>37</b>	108,783.
<b>38</b>	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	<b>38</b>	1,000.
<b>39</b>	<b>Unrelated business taxable income.</b> Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	<b>39</b>	107,783.

**Part IV Tax Computation**

<b>40</b>	<b>Organizations Taxable as Corporations.</b> Multiply line 39 by 21% (0.21).	<b>40</b>	22,634.
<b>41</b>	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).	<b>41</b>	
<b>42</b>	<b>Proxy tax.</b> See instructions	<b>42</b>	
<b>43</b>	<b>Alternative minimum tax (trusts only).</b>	<b>43</b>	
<b>44</b>	<b>Tax on Noncompliant Facility Income.</b> See instructions	<b>44</b>	
<b>45</b>	<b>Total.</b> Add lines 42, 43, and 44 to line 40 or 41, whichever applies	<b>45</b>	22,634.

**Part V Tax and Payments**

<b>46a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116).	<b>46a</b>	
<b>b</b>	Other credits (see instructions).	<b>46b</b>	
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>46c</b>	
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827).	<b>46d</b>	
<b>e</b>	<b>Total credits.</b> Add lines 46a through 46d	<b>46e</b>	
<b>47</b>	Subtract line 46e from line 45	<b>47</b>	22,634.
<b>48</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>48</b>	
<b>49</b>	<b>Total tax.</b> Add lines 47 and 48 (see instructions)	<b>49</b>	22,634.
<b>50</b>	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3.	<b>50</b>	
<b>51a</b>	Payments: A 2018 overpayment credited to 2019	<b>51a</b>	50,000.
<b>b</b>	2019 estimated tax payments	<b>51b</b>	
<b>c</b>	Tax deposited with Form 8868.	<b>51c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>51d</b>	
<b>e</b>	Backup withholding (see instructions)	<b>51e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>51f</b>	
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <b>Total</b>	<b>51g</b>	
<b>52</b>	<b>Total payments.</b> Add lines 51a through 51g	<b>52</b>	50,000.
<b>53</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached.	<b>53</b>	
<b>54</b>	<b>Tax due.</b> If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	<b>54</b>	
<b>55</b>	<b>Overpayment.</b> If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	<b>55</b>	27,366.
<b>56</b>	Enter the amount of line 55 you want: <b>Credited to 2020 estimated tax</b> 27,366. <b>Refunded</b>	<b>56</b>	

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

<b>57</b>	At any time during the 2019 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>
			X
<b>58</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.		X
<b>59</b>	Enter the amount of tax-exempt interest received or accrued during the tax year		\$

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.

<b>Sign Here</b>	<b>GREG LOHRENTZ</b>	<b>SR VP OPS/FINANCE</b>	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer	Title	
	<b>Print/Type preparer's name</b>	<b>Date</b>	
	<b>Preparer's signature</b>	<b>Date</b>	
<b>Paid Preparer Use Only</b>	<b>MICHAEL J ENGLE</b>	<b>05/13/2021</b>	Check <input type="checkbox"/> if self-employed
	<b>Firm's name</b> BKD, LLP	<b>Firm's EIN</b> 44-0160260	<b>PTIN</b> P00482834
	<b>Firm's address</b> 1201 WALNUT, SUITE 1700, KANSAS CITY, MO 64106-2246	<b>Phone no.</b> 816-221-6300	

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

<b>1</b> Inventory at beginning of year . . . . .	<b>1</b>		<b>6</b> Inventory at end of year . . . . .	<b>6</b>	
<b>2</b> Purchases . . . . .	<b>2</b>		<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>	
<b>3</b> Cost of labor . . . . .	<b>3</b>		<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>				
<b>b</b> Other costs (attach schedule) . . . . .	<b>4b</b>				
<b>5</b> <b>Total.</b> Add lines 1 through 4b . . . . .	<b>5</b>				X

**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)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	

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

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



**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> .....				

**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> .....				

**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 25.
<b>Totals</b> .....						

**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</b> (carry to Part II, line (5)) .....						

**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> . . . . . ▶						
<b>Totals, Part II (lines 1-5)</b> . . . . . ▶	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 26.

**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)		%	
(2) ATCH 6		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14. . . . . ▶			

Form **990-T** (2019)

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

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

OMB No. 1545-0047

**2019**

For calendar year 2019 or other tax year beginning 07/01, 2019, and ending 06/30, 2020.

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

Name of the organization

KANSAS STATE UNIVERSITY FOUNDATION

Employer identification number

48-0667209

Unrelated Business Activity Code (see instructions) ▶ 531390

Describe the unrelated trade or business ▶ PUREBRED BEEF LAND

Part I Unrelated Trade or Business Income			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances	c Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)		2		
3	Gross profit. Subtract line 2 from line 1c		3		
4a	Capital gain net income (attach Schedule D)		4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c	Capital loss deduction for trusts		4c		
5	Income (loss) from a partnership or an S corporation (attach statement)		5		
6	Rent income (Schedule C)		6		
7	Unrelated debt-financed income (Schedule E). <u>ATCH 7</u>		7	202,135.	59,798.
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10	Exploited exempt activity income (Schedule I)		10		
11	Advertising income (Schedule J)		11		
12	Other income (See instructions; attach schedule)		12		
13	<b>Total.</b> Combine lines 3 through 12		13	202,135.	59,798.
					142,337.

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

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule) (see instructions)		18	
19	Taxes and licenses		19	6,500.
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	21b	
22	Depletion		22	
23	Contributions to deferred compensation plans		23	
24	Employee benefit programs		24	
25	Excess exempt expenses (Schedule I)		25	
26	Excess readership costs (Schedule J)		26	
27	Other deductions (attach schedule)		27	
28	<b>Total deductions.</b> Add lines 14 through 27		28	6,500.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	135,837.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	
31	Unrelated business taxable income. Subtract line 30 from line 29		31	135,837.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

ORGANIZATION'S FIRST UNRELATED TRADE OR BUSINESS ACTIVITY

ALLOCATION OF UNRELATED BUSINESS INCOME FROM VARIOUS INVESTMENTS  
UNRELATED DEBT-FINANCED INCOME FROM RENTAL OF REAL PROPERTY

ATTACHMENT 2

FORM 990T - LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS OR S CORPORATIONS

PARTNERSHIP INCOME	-177,920.
INCOME (LOSS) FROM PARTNERSHIPS	<u>-177,920.</u>

ATTACHMENT 3

FORM 990T - PART II - LINE 27 - TOTAL OTHER DEDUCTIONS

PARTNERSHIP EXPENSES 694,779.

PART II - LINE 27 - OTHER DEDUCTIONS 694,779.

FORM 990T - PART III LINE 34 - CHARITABLE CONTRIBUTIONS

UNRELATED TRADE OR BUSINESS INCOME	612,570.
UNRELATED TRADE OR BUSINESS INCOME (SCHEDULES M)	142,337.
ADD: DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0.
LESS: DEDUCTIONS W/O CHARITABLE CONTRIBUTIONS & DPAD	694,779.
DED W/O CHARITABLE CONTRIBUTIONS & DPAD (SCH M)	6,500.
CARRYOVER NOL	14,967.
	<u>14,967.</u>
	* 10%
CHARITABLE CONTRIBUTION LIMITATION (10%)	13,584.
CHARITABLE CONTRIBUTION	50,099,972.
<u>CHARITABLE CONTRIBUTION DEDUCTION (SMALLER OF THE ABOVE TWO)</u>	<u>13,584.</u>

FORM 990-T: PART III - LINE 36 - PRIOR YEARS NET OPERATING LOSS DEDUCTION

<u>LOSS YEAR ENDING</u>	<u>ORIGINAL LOSS</u>	<u>LOSS AVAILABLE IN CURRENT YEAR</u>	<u>LOSS CLAIMED IN CURRENT YEAR</u>
06/30/2000			
06/30/2001			
06/30/2002			
06/30/2003			
06/30/2004			
06/30/2005			
06/30/2006			
06/30/2007			
06/30/2008			
06/30/2009			
06/30/2010			
06/30/2011			
06/30/2012			
06/30/2013			
06/30/2014			
06/30/2015			
06/30/2016			
06/30/2017			
06/30/2018	65,146.	14,967.	14,967.
TOTAL:	<u>65,146.</u>	<u>14,967.</u>	<u>14,967.</u>
NET OPERATING LOSS AVAILABLE FROM PRIOR YEARS .....			14,967.
TAXABLE INCOME (LINE 35 ON PAGE 2, 990T)) ....			<u>123,750.</u>
NET OPERATING LOSS DEDUCTION .....			<u>14,967.</u>



ATTACHMENT 6SCHD. K, FORM 990-T, COMPENSATION OF OFFICERS, DIRECTORS, & TRUSTEES

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>BUSINESS PERCENT</u>	<u>COMPENSATION</u>
MARY VANIER 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	VICE CHAIR, BD OF DIRECTORS	0	0.
GREG LOHRENTZ 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	SR VP OPERATIONS AND FINANCE/C	0	0.
LOIS COX 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	VP FOR INVESTMENTS/CIO	0	0.
RAND BERNEY 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	CHAIR, BD OF TRUSTEES	0	0.
CHARLES CHANDLER 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER/BD OF DIRECTORS	0	0.
SHARON EVERS 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER/BD OF DIRECTORS	0	0.
CARL ICE 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	CHAIR. /BD OF DIRECTORS	0	0.
KELLY LECHTENBERG 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER/BD OF DIRECTORS	0	0.
STEPHEN LACY 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	CHAIR./BD OF TRUSTEES	0	0.
GREG WILLEMS 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	PRESIDENT/CEO	0	0.

ATTACHMENT 6 (CONT'D)SCHD. K, FORM 990-T, COMPENSATION OF OFFICERS, DIRECTORS, & TRUSTEES

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>BUSINESS PERCENT</u>	<u>COMPENSATION</u>
STEVE THEEDE 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.
DAVID EVERITT 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.
DEBORAH TUTTLE 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	SR DIR ACCOUNTING/CONTROLLER	0	0.
CHRISTY SCOTT 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	SR DIR OF COMPLIANCE SERVICES	0	0.
DAMON HININGER 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.
TIM TAYLOR 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	SECRETARY, BD OF DIRECTORS	0	0.
CHARLENE LAKE 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	TREASURER, BD OF DIRECTORS	0	0.
KENDAL FRAZIER 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.
J. P. BILBREY 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.
RAY DEMPSEY 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.

ATTACHMENT 6 (CONT'D)SCHD. K, FORM 990-T, COMPENSATION OF OFFICERS, DIRECTORS, & TRUSTEES

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>BUSINESS PERCENT</u>	<u>COMPENSATION</u>
GABE HERNANDEZ 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.
JIM JOHNSON 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.
NABEEHA KAZI HUTCHINS 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	MEMBER, BD OF DIRECTORS	0	0.
JOHN MORRIS 1800 KIMBALL AVE, STE 200 MANHATTAN, KS 66502	SR VP DEVELOPMENT/CDO	0	0.
TOTAL COMPENSATION			<u>0.</u>

ATTACHMENT 7

PUREBRED BEEF LAND

SCHEDULE M - SCHEDULE E UNRELATED DEBT-FINANCED INCOME

1. DESCRIPTION OF DEBT-FINANCED PROPERTY		2. GROSS INCOME FROM OR ALLOCABLE TO DEBT- FINANCED PROPERTY	3. DEDUCTIONS DIRECTLY CONNECTED WITH OR ALLOCABLE TO DEBT-FINANCED PROPERTY	
			(A) STRAIGHT LINE DEPR.	(B) OTHER DEDUCTIONS
1 PUREBRED BEEF PARKING LOT		230,400.		68,160.
4. AMOUNT OF AVERAGE ACQUISITION DEBT ON OR ALLOCABLE TO DEBT- FINANCED PROPERTY	5. AVERAGE ADJUSTED BASIS OF OR ALLOCABLE TO DEBT- FINANCED PROPERTY	6. COLUMN 4 DIVIDED BY COLUMN 5	7. GROSS INCOME REPORTABLE (COLUMN 2 × COLUMN 6)	8. ALLOCABLE DEDUCTIONS (COLUMN 6 × TOTAL OF COLUMNS 3(A) AND 3(B))
2,371,873.	2,703,539.	.87732	202,135.	59,798.
			ENTER HERE AND ON PAGE 1, PART I, LINE 7, COLUMN (A)	ENTER HERE AND ON PAGE 1, PART I, LINE 7, COLUMN (B)
TOTALS .....			202,135.	59,798.
TOTAL DIVIDENDS-RECEIVED DEDUCTIONS INCLUDED IN COLUMN 8 .....				

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

OMB No. 1545-1668

**2019**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 , 2019, and ending , 20

Name of person filing this return

Filer's identification number

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 , 20 , and ending , 20**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**2(a)** EIN (if any)**2(b)** Reference ID number (see instructions)**3** Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instructions)
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**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

- 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? . . . ▶
- 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.                       | } . . . . . ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 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.

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ \_\_\_\_\_
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☐ No
- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ☐ Yes ☐ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ 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

**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>1 a</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> <small>(see instructions for limitations)</small>	<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>16 a</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>	Reserved for future use . . . . .			<b>23</b>
	<b>24</b>	Reserved for future use . . . . .			<b>24</b>
	<b>25</b>	Reserved for future use . . . . .			<b>25</b>
	<b>26</b>	Reserved for future use . . . . .			<b>26</b>
	<b>27</b>	Reserved for future use . . . . .			<b>27</b>
	<b>28</b>	Reserved for future use . . . . .			<b>28</b>
	<b>29</b>	Reserved for future use . . . . .			<b>29</b>
	<b>30</b>	Reserved for future use . . . . .			<b>30</b>

**Schedule K Partners' Distributive Share Items****Total amount**

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (Schedule B, 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>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b> . . . . .			
	<b>c</b>	Total. Add line 4a and line 4b . . . . .		<b>4c</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: (1) Type ▶ (2) Amount ▶ . . . . .		<b>13c(2)</b>	
	<b>d</b>	Other deductions (see instructions) Type ▶ . . . . .		<b>13d</b>	

<b>Schedule K Partners' Distributive Share Items</b> (continued)		<b>Total amount</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> Reserved for future use ▶ . . . . . <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> Reserved for future use ▶ . . . . . <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.")

<b>Assets</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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 . . . . .				



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

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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> . . . . .				

**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>5</b>	Add lines 1 through 4 . . . . .		<b>9</b>	Balance at end of tax year.	
				Subtract line 8 from line 5 . . . . .	

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<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 . . . . .				

**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		Filer's identifying number
Name of foreign partnership	EIN (if any)	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							
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							

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

**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

**2019**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 , 2019, and ending , 20

Name of person filing this return

Filer's identification number

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 , 20 , and ending , 20**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**2(a)** EIN (if any)**2(b)** Reference ID number (see instructions)**3** Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instructions)
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**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

- 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? . . . ▶
- 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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 25852A

Form **8865** (2019)

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ \_\_\_\_\_
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☐ No
- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ☐ Yes ☐ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ 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

**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>1 a</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> <small>(see instructions for limitations)</small>	<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>16 a</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>	Reserved for future use . . . . .			<b>23</b>
	<b>24</b>	Reserved for future use . . . . .			<b>24</b>
	<b>25</b>	Reserved for future use . . . . .			<b>25</b>
	<b>26</b>	Reserved for future use . . . . .			<b>26</b>
	<b>27</b>	Reserved for future use . . . . .			<b>27</b>
	<b>28</b>	Reserved for future use . . . . .			<b>28</b>
	<b>29</b>	Reserved for future use . . . . .			<b>29</b>
	<b>30</b>	Reserved for future use . . . . .			<b>30</b>

**Schedule K Partners' Distributive Share Items****Total amount**

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (Schedule B, line 22) . . . . .		<b>1</b>	
	<b>2</b>	Net rental real estate income (loss) (attach Form 8825) . . . . .		<b>2</b>	
	<b>3 a</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>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b> . . . . .			
	<b>c</b>	Total. Add line 4a and line 4b . . . . .		<b>4c</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>9 a</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>13 a</b>	Contributions . . . . .		<b>13a</b>	
	<b>b</b>	Investment interest expense . . . . .		<b>13b</b>	
	<b>c</b>	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ . . . . .		<b>13c(2)</b>	
	<b>d</b>	Other deductions (see instructions) Type ▶ . . . . .		<b>13d</b>	

<b>Schedule K Partners' Distributive Share Items</b> (continued)		<b>Total amount</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> Reserved for future use ▶ . . . . . <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> Reserved for future use ▶ . . . . . <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.")

<b>Assets</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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 . . . . .				

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

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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> . . . . .				

**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>5</b>	Add lines 1 through 4 . . . . .		<b>9</b>	Balance at end of tax year.	
				Subtract line 8 from line 5 . . . . .	



**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<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 . . . . .				

**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		Filer's identifying number
Name of foreign partnership	EIN (if any)	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							
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							

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

**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

**2019**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 , 2019, and ending , 20

Name of person filing this return

Filer's identification number

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 , 20 , and ending , 20**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**2(a)** EIN (if any)**2(b)** Reference ID number (see instructions)**3** Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instructions)
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**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

**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? . . . ▶**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

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ \_\_\_\_\_
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☐ No
- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ☐ Yes ☐ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ 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

**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>1 a</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>16 a</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>	Reserved for future use . . . . .			<b>23</b>
	<b>24</b>	Reserved for future use . . . . .			<b>24</b>
	<b>25</b>	Reserved for future use . . . . .			<b>25</b>
	<b>26</b>	Reserved for future use . . . . .			<b>26</b>
	<b>27</b>	Reserved for future use . . . . .			<b>27</b>
	<b>28</b>	Reserved for future use . . . . .			<b>28</b>
	<b>29</b>	Reserved for future use . . . . .			<b>29</b>
	<b>30</b>	Reserved for future use . . . . .			<b>30</b>

**Schedule K Partners' Distributive Share Items****Total amount**

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (Schedule B, 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>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b> . . . . .			
	<b>c</b>	Total. Add line 4a and line 4b . . . . .		<b>4c</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: (1) Type ▶ (2) Amount ▶ . . . . .		<b>13c(2)</b>	
	<b>d</b>	Other deductions (see instructions) Type ▶ . . . . .		<b>13d</b>	

<b>Schedule K Partners' Distributive Share Items</b> (continued)		<b>Total amount</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> Reserved for future use ▶ . . . . . <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> Reserved for future use ▶ . . . . . <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.")

<b>Assets</b>		Beginning of tax year		End of tax year	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</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 . . . . .				

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

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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> . . . . .				

**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>5</b>	Add lines 1 through 4 . . . . .		<b>9</b>	Balance at end of tax year.	
				Subtract line 8 from line 5 . . . . .	

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<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 . . . . .				



**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		Filer's identifying number
Name of foreign partnership	EIN (if any)	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							
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							

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

**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

**2019**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 , 2019, and ending , 20

Name of person filing this return

Filer's identification number

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 , 20 , and ending , 20**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**2(a)** EIN (if any)**2(b)** Reference ID number (see instructions)**3** Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instructions)
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**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

**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? . . . . . ▶**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

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ \_\_\_\_\_
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☐ No
- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ☐ Yes ☐ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ 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

**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>1 a</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>16 a</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>	Reserved for future use . . . . .			<b>23</b>
	<b>24</b>	Reserved for future use . . . . .			<b>24</b>
	<b>25</b>	Reserved for future use . . . . .			<b>25</b>
	<b>26</b>	Reserved for future use . . . . .			<b>26</b>
	<b>27</b>	Reserved for future use . . . . .			<b>27</b>
	<b>28</b>	Reserved for future use . . . . .			<b>28</b>
	<b>29</b>	Reserved for future use . . . . .			<b>29</b>
	<b>30</b>	Reserved for future use . . . . .			<b>30</b>

**Schedule K Partners' Distributive Share Items****Total amount**

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (Schedule B, 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>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b> . . . . .			
	<b>c</b>	Total. Add line 4a and line 4b . . . . .		<b>4c</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: (1) Type ▶ (2) Amount ▶ . . . . .		<b>13c(2)</b>	
	<b>d</b>	Other deductions (see instructions) Type ▶ . . . . .		<b>13d</b>	

<b>Schedule K Partners' Distributive Share Items (continued)</b>		<b>Total amount</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> Reserved for future use ▶ . . . . . <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> Reserved for future use ▶ . . . . . <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.")

<b>Assets</b>		Beginning of tax year		End of tax year	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</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 . . . . .				

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

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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> . . . . .				

**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>5</b>	Add lines 1 through 4 . . . . .		<b>9</b>	Balance at end of tax year.	
				Subtract line 8 from line 5 . . . . .	

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<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 . . . . .				

# FIRST RESERVE

## 8865 SUPPLEMENTAL STATEMENT

KANSAS STATE UNIVERSITY FOUNDATION  
FR XIII FOXTROT AIV, LP  
98-1285284

DUE TO THE NUMBER OF PARTNERSHIPS IN WHICH THE FOREIGN PARTNERSHIP OWNS A DIRECT OR AT LEAST A 10% INDIRECT INTEREST, THE INFORMATION BELOW WILL PROVIDE THE DETAILS TO COMPLETE SCHEDULE A-2. PLEASE CONSULT YOUR TAX ADVISOR.

NAME OF PARTNERSHIP	ADDRESS	EIN	FOREIGN PARTNERSHIP (Y/N)
FR ARSENAL MANAGEMENT L.P.	2711 CENTERVILLE ROAD, SUITE 400 WILMINGTON, DE 19808	81-3724439	N
FR HOOVER GROUP, LP	INTERTRUST CORPORATE SERVICES (CAYMAN) LIMITED 190 ELGIN AVENUE GEORGE TOWN, GRAND CAYMAN KY1-9005 CAYMAN ISLANDS	38-3945819	Y
FR HOOVER GROUP II, LP.	INTERTRUST CORPORATE SERVICES (CAYMAN) LIMITED 190 ELGIN AVENUE GEORGE TOWN, GRAND CAYMAN KY1-9005 CAYMAN ISLANDS	98-1418063	Y
HOOVER FERGUSON GROUP, LTD.	UNIT 2 WEYBRIDGE BUSINESS PARK ADDLESTONE ROAD ADDLESTONE, SURREY UNITED KINGDOM KT15 2UP	N/A	Y
FR FLOW CONTROL TOPCO LIMITED	35 GREAT ST. HELEN'S LONDON, UNITED KINGDOM EC3A 6AP	98-1475161	Y



**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		Filer's identifying number
Name of foreign partnership	EIN (if any)	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							
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							

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

**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

**2019**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 , 2019, and ending , 20

Name of person filing this return

Filer's identification number

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 , 20 , and ending , 20**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**2(a)** EIN (if any)**2(b)** Reference ID number (see instructions)**3** Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instructions)
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**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

- 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? . . . ▶
- 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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 25852A

Form **8865** (2019)

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ \_\_\_\_\_
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☐ No
- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ☐ Yes ☐ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ 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

**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>1 a</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>16 a</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>	Reserved for future use . . . . .			<b>23</b>
	<b>24</b>	Reserved for future use . . . . .			<b>24</b>
	<b>25</b>	Reserved for future use . . . . .			<b>25</b>
	<b>26</b>	Reserved for future use . . . . .			<b>26</b>
	<b>27</b>	Reserved for future use . . . . .			<b>27</b>
	<b>28</b>	Reserved for future use . . . . .			<b>28</b>
	<b>29</b>	Reserved for future use . . . . .			<b>29</b>
	<b>30</b>	Reserved for future use . . . . .			<b>30</b>

**Schedule K Partners' Distributive Share Items****Total amount**

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (Schedule B, 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>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b> . . . . .			
	<b>c</b>	Total. Add line 4a and line 4b . . . . .		<b>4c</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: (1) Type ▶ (2) Amount ▶ . . . . .		<b>13c(2)</b>	
	<b>d</b>	Other deductions (see instructions) Type ▶ . . . . .		<b>13d</b>	

<b>Schedule K Partners' Distributive Share Items</b> (continued)		<b>Total amount</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> Reserved for future use ▶ . . . . . <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> Reserved for future use ▶ . . . . . <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.")

<b>Assets</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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 . . . . .				

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

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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> . . . . .				

**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>5</b>	Add lines 1 through 4 . . . . .		<b>9</b>	Balance at end of tax year.	
				Subtract line 8 from line 5 . . . . .	

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<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 . . . . .				

NAME	ADDRESS	EIN	TOTAL ORDINARY INCOME/LOSS	CHECK IF FOREIGN PARTNERSHIP
KRE ASTRID	309 UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1238145	N/A	X
ASTRID JV SARL	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1247238	N/A	X
KRE BRIGHTON L.P.	309 UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1285960	N/A	X
COPPER HOLDCO S.A.R.L.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1252371	N/A	X
ITALIAN COPPER FUND	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	FOREIGNUS	N/A	X
KRE ORGANA L.P.	309 UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1279184	N/A	X
ORGANA JV S.A.R.L.	63 RUE DE ROLLINGERGRUND, LUXEMBOURG, L-2440, LUXEMBOURG	98-1283281	N/A	X
OPCI ORGANA	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1351369	N/A	X
PASING LIMITED	309 UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1254299	N/A	X
PASING HOLDCO S.A.R.L.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1261604	N/A	X
SAUCHIE GP LIMITED	309 UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1224165	N/A	X
SAUCHIE INVESTMENT L.P.	309 UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1224188	N/A	X
KRE GARDA L.P.	309 UGLAND HOUSE, SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN, KY1-1104, CAYMAN ISLANDS	98-1326755	N/A	X
KRE BEACH L.P.	C/O 152928 CANADA INC., 199 BAY ST. SUITE 5300, TORONTO, ON, M5L 1B9, CANADA	98-1347075	N/A	X
BEACH HOLDCO S.A.R.L	61 RUE DE ROLLINGERGRUND, LUXEMBOURG, L-2440, LUXEMBOURG	98-1347163	N/A	X
KRE VINTAGE L.P.	C/O 152928 CANADA INC., 199 BAY ST. SUITE 5300, TORONTO, ON, M5L 1B9, CANADA	98-1347299	N/A	X
VINTAGE JV S.A.R.L	61 RUE DE ROLLINGERGRUND, LUXEMBOURG, L-2440, LUXEMBOURG	98-1379514	N/A	X
KRE REGAL HOME L.P.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1357595	N/A	X
KKREGAL 2018 LIMITED	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1510835	N/A	X
KRE SINGLE HOMES L.P.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1447020	N/A	X
NILWOOD INVEST, S.L.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1516906	N/A	X
KRE ILOVIT L.P.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1432336	N/A	X
ILOVIT JV LUXCO SARL	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1516943	N/A	X



## SCHEDULE A-3 AFFILIATION SCHEDULE

NAME	ADDRESS	EIN	TOTAL ORDINARY INCOME/LOSS	CHECK IF FOREIGN PARTNERSHIP
KRE LA VILLETTE L.P.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1426885	N/A	X
KRE COLORADO AGGREGATOR L.P.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1441824	N/A	X
KRE RHC SH HOLDINGS JV II SARL	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1456732	N/A	X
KRE RHC IBERIA LOGISTICS L.P.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1451445	N/A	X
RHC IBERIA LOGISTICS SARL	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	FOREIGNUS	N/A	X
KRE RHC ITALY L.P.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1401538	N/A	X
RHC ITALY SCSP SICAV-RAIF	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	FOREIGNUS	N/A	X
KRE STUDENT HOUSING L.P.	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1421933	N/A	X
KRE SH HOLDINGS JV SARL	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	FOREIGNUS	N/A	X
KRE AERODROME LP	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1502013	N/A	X
AERODROME JV SARL	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	FOREIGNUS	N/A	X
KRE RUA LP	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	98-1501853	N/A	X
RUA HOLDCO SARL	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	FOREIGNUS	N/A	X
RUA JV SARL	C/O KOHLBERG KRAVIS ROBERTS & CO. 9 WEST 57TH STREET, NEW YORK, NY, 10019	FOREIGNUS	N/A	X

**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		Filer's identifying number
Name of foreign partnership	EIN (if any)	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							
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							

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

**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

**2019**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 , 2019, and ending , 20

Name of person filing this return

Filer's identification number

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 , 20 , and ending , 20**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**2(a)** EIN (if any)**2(b)** Reference ID number (see instructions)**3** Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instructions)
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**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

**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? . ▶**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

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ \_\_\_\_\_
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☐ No
- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ☐ Yes ☐ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ 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

**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>1 a</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> <small>(see instructions for limitations)</small>	<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>16 a</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>	Reserved for future use . . . . .			<b>23</b>
	<b>24</b>	Reserved for future use . . . . .			<b>24</b>
	<b>25</b>	Reserved for future use . . . . .			<b>25</b>
	<b>26</b>	Reserved for future use . . . . .			<b>26</b>
	<b>27</b>	Reserved for future use . . . . .			<b>27</b>
	<b>28</b>	Reserved for future use . . . . .			<b>28</b>
	<b>29</b>	Reserved for future use . . . . .			<b>29</b>
	<b>30</b>	Reserved for future use . . . . .			<b>30</b>

**Schedule K Partners' Distributive Share Items****Total amount**

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (Schedule B, 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>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b> . . . . .			
	<b>c</b>	Total. Add line 4a and line 4b . . . . .		<b>4c</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: (1) Type ▶ (2) Amount ▶ . . . . .		<b>13c(2)</b>	
	<b>d</b>	Other deductions (see instructions) Type ▶ . . . . .		<b>13d</b>	

<b>Schedule K Partners' Distributive Share Items</b> (continued)		<b>Total amount</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> Reserved for future use ▶ . . . . . <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> Reserved for future use ▶ . . . . . <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.")

<b>Assets</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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 . . . . .				

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

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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> . . . . .				

**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>5</b>	Add lines 1 through 4 . . . . .		<b>9</b>	Balance at end of tax year.	
				Subtract line 8 from line 5 . . . . .	

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<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 . . . . .				



**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		Filer's identifying number
Name of foreign partnership	EIN (if any)	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							
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							

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

**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

**2019**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 , 2019, and ending , 20

Name of person filing this return

Filer's identification number

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 , 20 , and ending , 20**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**2(a)** EIN (if any)**2(b)** Reference ID number (see instructions)**3** Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instructions)
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**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

- 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? . . . . . ▶
- 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? . . . . . ▶ ☐ Yes ☐ No
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.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 25852A

Form **8865** (2019)

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ \_\_\_\_\_
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☐ No
- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ☐ Yes ☐ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ 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

**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>1 a</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> <small>(see instructions for limitations)</small>	<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>16 a</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>	Reserved for future use . . . . .			<b>23</b>
	<b>24</b>	Reserved for future use . . . . .			<b>24</b>
	<b>25</b>	Reserved for future use . . . . .			<b>25</b>
	<b>26</b>	Reserved for future use . . . . .			<b>26</b>
	<b>27</b>	Reserved for future use . . . . .			<b>27</b>
	<b>28</b>	Reserved for future use . . . . .			<b>28</b>
	<b>29</b>	Reserved for future use . . . . .			<b>29</b>
	<b>30</b>	Reserved for future use . . . . .			<b>30</b>

**Schedule K Partners' Distributive Share Items****Total amount**

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (Schedule B, 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>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b> . . . . .			
	<b>c</b>	Total. Add line 4a and line 4b . . . . .		<b>4c</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: (1) Type ▶ (2) Amount ▶ . . . . .		<b>13c(2)</b>	
	<b>d</b>	Other deductions (see instructions) Type ▶ . . . . .		<b>13d</b>	

<b>Schedule K Partners' Distributive Share Items</b> (continued)		<b>Total amount</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> Reserved for future use ▶ . . . . . <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> Reserved for future use ▶ . . . . . <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.")

<b>Assets</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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 . . . . .				

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

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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> . . . . .				

**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>5</b>	Add lines 1 through 4 . . . . .		<b>9</b>	Balance at end of tax year.	
				Subtract line 8 from line 5 . . . . .	

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<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 . . . . .				

**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		Filer's identifying number
Name of foreign partnership	EIN (if any)	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							
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							

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

**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

**2019**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 , 2019, and ending , 20

Name of person filing this return

Filer's identification number

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 , 20 , and ending , 20**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**2(a)** EIN (if any)**2(b)** Reference ID number (see instructions)**3** Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instructions)
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**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

- 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? . . . ▶
- 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**

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ \_\_\_\_\_
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ \_\_\_\_\_
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☐ No
- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ☐ Yes ☐ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ 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

**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>1 a</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> <small>(see instructions for limitations)</small>	<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>16 a</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>	Reserved for future use . . . . .			<b>23</b>
	<b>24</b>	Reserved for future use . . . . .			<b>24</b>
	<b>25</b>	Reserved for future use . . . . .			<b>25</b>
	<b>26</b>	Reserved for future use . . . . .			<b>26</b>
	<b>27</b>	Reserved for future use . . . . .			<b>27</b>
	<b>28</b>	Reserved for future use . . . . .			<b>28</b>
	<b>29</b>	Reserved for future use . . . . .			<b>29</b>
	<b>30</b>	Reserved for future use . . . . .			<b>30</b>

**Schedule K Partners' Distributive Share Items****Total amount**

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (Schedule B, 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>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b> . . . . .			
	<b>c</b>	Total. Add line 4a and line 4b . . . . .		<b>4c</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: (1) Type ▶ (2) Amount ▶ . . . . .		<b>13c(2)</b>	
	<b>d</b>	Other deductions (see instructions) Type ▶ . . . . .		<b>13d</b>	

<b>Schedule K Partners' Distributive Share Items</b> (continued)		<b>Total amount</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> Reserved for future use ▶ . . . . . <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> Reserved for future use ▶ . . . . . <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.")

<b>Assets</b>		Beginning of tax year		End of tax year	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</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 . . . . .				

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

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<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> . . . . .				

**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>5</b>	Add lines 1 through 4 . . . . .		<b>9</b>	Balance at end of tax year.	
				Subtract line 8 from line 5 . . . . .	

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<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 . . . . .				

**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		Filer's identifying number
Name of foreign partnership	EIN (if any)	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							
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							

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

**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 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	Identifying number (see instructions)
--------------------	---------------------------------------

- 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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**



# 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	Identifying number (see instructions)
--------------------	---------------------------------------

- 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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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

Identifying number (see instructions)

- 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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

**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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

**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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

**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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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

Identifying number (see instructions)

- 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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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

Identifying number (see instructions)

- 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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

**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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

**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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**



# 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	Identifying number (see instructions)
--------------------	---------------------------------------

- 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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
--------------------	---------------------------------------

- 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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

# 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	Identifying number (see instructions)
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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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input 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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

**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	Identifying number (see instructions)
--------------------	---------------------------------------

- 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>5a</b> Identifying number, if any
<b>6</b> Address (including country)	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions)	
<b>8</b> Foreign law characterization (see instructions)	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

**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** 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 \_\_\_\_\_ % **(b)** After \_\_\_\_\_ %
- 17** Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- a** Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**
- b** Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**
- c** Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**
- d** Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**
- 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**

**K-120**

Rev. 7-19

Page 1 of 6

**2019 CORPORATE INCOME TAX**

021

151019

For the taxable year beginning

07012019

ending

06302020

KANSAS STATE UNIVERSITY FOUNDATION  
2323 ANDERSON AVE., STE 500

EIN this entity

EIN Federal Consolidated Parent

480667209

MANHATTAN

KS 66502

## A. Method Used to Determine Income of Corporation in Kansas

## B. Business Activity Code

## G. Type of Federal Return Filed:

☒ 1. Activity wholly within Kansas - Single entity☒ 1. Separate

2. Activity wholly within Kansas - Consolidated

C. Date Business Began in KS

2. Consolidated

3. Single entity apportionment method (K-120AS)

07011944

H. Have you submitted Form K-120EL?

4. Combined income method - Single corporation filing (Sch. K-121)

D. Date Business Discontinued in KS

I. Enter your original federal due date if other than 15th day of the 4th month after the end of the tax year.

5. Combined income method - Multiple corporation filing (Sch. K-121)

11152019

6. Qualified elective two-factor (K-120AS) Year qualified:

E. State and Month/Day/Year of Incorporation

J. Name or address has changed?

7. Common carrier mileage (Enclose mileage apportionment schedule)

07011944

8. Alternative or separate accounting (Enclose letter of authorization and schedule)

F. State of Commercial Domicile KS

Filing an amended corporate income return. Reason for amended return:  
Note: This form cannot be used for tax years prior to 2019.

Amended affects Kansas only

Adjustment by IRS

Amended Federal return

1. Federal taxable income 107783.00

12. Nonbusiness income - Total company  
(Sch. req.)

2. Total state and municipal interest

13. Apportionable business income  
(Subtract line 12 from line 11)

129249.00

3. Taxes on or measured by income or  
fees or payments in lieu of income taxes  
(Part IV, line 2) 6499.0014. Average percent to Kansas (Part VI, lines A,  
B, C, & E: if 100% enter 100.0000)

100.0000

4. Federal net operating loss deduction

14967.00

A. C.  
B.5. Other additions to federal taxable  
income (Sch. req.)15. Amount to Kansas (Multiply line 13 by  
line 14)

129249.00

6. Total additions to federal taxable income  
(Add lines 2, 3, 4, & 5) 21466.0016. Nonbusiness income - Kansas  
(Sch. req.)7. Interest on U. S. government obligations  
(Part V, line 2)

17. Kansas Expensing Recapture (Sch. req.)

8. IRC Section 78 and 80% of foreign  
dividends (Sch. req.)

18. Kansas Expensing Deduction (Sch. req.)

9. Other subtractions from federal taxable  
income (Sch. req.)19. Kansas net income before NOL  
deduction (Add lines 15, 16 and 17,  
then subtract line 18)

129249.00

10. Total subtractions from federal taxable  
income (Add lines 7, 8, & 9)20. Kansas net operating loss deduction  
(Sch. req.)

14967.00

11. Net income before apportionment (Add  
line 1 to line 6 and subtract line 10)

129249.00

21. Combined report (Schedule K-121) or  
alternative/separate accounting income  
(Sch. req.)

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

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

OMB No. 1545-0047

**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.

<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.	Taxpayer identification number (TIN)
	KANSAS STATE UNIVERSITY FOUNDATION	48-0667209
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	1800 KIMBALL AVE, STE 200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	MANHATTAN, KS 66502	

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

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

GREG LOHRENTZ

- The books are in the care of ► 1800 KIMBALL AVE, STE 200 MANHATTAN KS 66502

Telephone No. ► 785 775-2000

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 TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 05/17, 20 21, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20 \_\_\_\_ or  
 ► ☒ tax year beginning 07/01, 20 19, and ending 06/30, 20 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>	\$	50,000.
<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>	\$	50,000.
<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>	\$	0.

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2020)

**K-120**

Rev. 7-19

Page 2 of 6

**2019 CORPORATE INCOME TAX**

021

151119


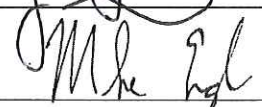
KANSAS STATE UNIVERSITY FOUNDATION

480667209

22. Kansas taxable income (Subtract line 20 from line 19 or enter line 21, as applicable)	114282.00	33. Overpayment from original return (This figure is a subtraction; see instructions)	
23. Normal tax (4% of line 22)	4571.00	34. Total prepaid credits (Add lines 28-32 and subtract line 33)	15000.00
24. Surtax (3% of line 22 in excess of \$50,000)	1928.00	35. Balance due (If line 27 exceeds line 34)	
25. Total tax (Add lines 23 and 24. If filing combined, use line 24 of K-121.)	6499.00	36. Interest	
26. Total nonrefundable credits (Part I, line 27; cannot exceed amount on line 25)		37. Penalty	
27. Balance (Subtract line 26 from line 25; cannot be less than zero)	6499.00	38. Estimated tax penalty	
28. Estimated tax paid and amount credited forward (Part II, line 4)	15000.00	If annualizing to compute penalty, check this field	
29. Other tax payments (enclose separate schedule)		39. Total tax, interest & penalty due (Add lines 35-38) Complete Form K-120V & enclose it with your payment	
30. Amount paid with Kansas extension		40. Overpayment (If line 27 plus line 38 is less than line 34)	8501.00
31. Total of all other refundable credits (Part I, line 34)		41. Refund. Enter the amount of line 40 you wish to be refunded	
32. Payments remitted with original return (See instructions)		42. Credit Forward. Enter the amount of line 40 (original return only) you wish to apply to 2020 estimated tax. (Line 42 cannot exceed the total of lines 28, 29 and 30)	8501.00

X I authorize the Director of Taxation or the Director's designee to discuss my K-120 and any enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Officer  
Signature  
(Required)

Title

SR.VP/CFO

Date

5/13/2021

Preparer  
Signature

Preparer  
Phone  
Number

8162216300

Preparer SSN  
or EIN/PTIN

440160260

Date 05/13/2021

CORPORATE INCOME TAX  
PO BOX 750260  
TOPEKA KS 66699-0260

For Office Use Only



**PART I - NONREFUNDABLE CREDITS**

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1. Center for Entrepreneurship Credit (Enclose Schedule K-31; see instructions) . . . . .
2. Agritourism Liability Insurance Credit (Enclose Schedule K-33; See instructions) . . . . .
3. Business and Job Development Credit - **for carry forward use only** (Enclose Schedule K-34; See instructions) . . . . .
4. Historic Preservation Credit (Enclose Schedule K-35; See instructions) . . . . .
5. Disabled Access Credit (Enclose Schedule K-37; See instructions) . . . . .
6. Swine Facility Improvement Credit (Enclose Schedule K-38; See instructions) . . . . .
7. Oil and Gas Well Plugging Credit (Enclose Schedule K-39; See instructions) . . . . .
8. Assistive Technology Contribution Credit (Enclose Schedule K-42; See instructions) . . . . .
9. Purchases from Qualified Vendor Credit (Enclose Schedule K-44; See instructions) . . . . .
10. Research and Development Credit (Enclose Schedule K-53; See instructions) . . . . .
11. Venture Capital Credit - **for carryforward use only** (Enclose Schedule K-55; See instructions) . . . . .
12. Seed Capital Credit - **for carryforward use only** (Enclose Schedule K-55; See instructions) . . . . .
13. High Performance Incentive Program Credit (Enclose Schedule K-59; See instructions) . . . . .
14. Community Service Contribution Credit (Enclose Schedule K-60; See instructions) . . . . .
15. Alternative-Fueled Motor Vehicle Property Credit (Enclose Schedule K-62; See instructions) . . . . .
16. Low Income Student Scholarship Credit (Enclose Schedule K-70; see instructions) . . . . .
17. Law Enforcement Training Center Credit - **for carry forward use only** (Enclose Schedule K-72; see instructions) . . . . .
18. Petroleum Refinery Credit - **for carry forward use only** (Enclose Schedule K-73; see instructions) . . . . .
19. Kansas National Guard and Reserve Employer Credit (Enclose Schedule K-74; see instructions) . . . . .
20. Single City Port Authority Credit (Enclose Schedule K-76; see instructions) . . . . .
21. Qualifying Pipeline Credit - **for carry forward use only** (Enclose Schedule K-77; see instructions) . . . . .
22. BioMass-to-Energy Credit - **for carry forward use only** (Enclose Schedule K-79; see instructions) . . . . .
23. Environmental Compliance Credit (Enclose Schedule K-81; see instructions) . . . . .
24. Storage and Blending Equipment Credit - **for carry forward use only** (Enclose Schedule K-82; see instructions) . . . . .
25. Electric Cogeneration Facility Credit - **for carry forward use only** (Enclose Schedule K-83; see instructions) . . . . .
26. Declared Disaster Capital Investment Credit - **for carry forward use only** (Enclose Schedule K-87; see instructions) . . . . .
27. Farm Net Operating Loss (Enclose Schedule K-139F; see instructions) . . . . .
28. **Total nonrefundable credits (Add lines 1 - 27. Enter total here and on line 26, page 2)** . . . . .

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**REFUNDABLE CREDITS**

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29. Telecommunications Credit (Enclose Schedule K-36; See instructions) . . . . .
30. Child Day Care Assistance Credit (Enclose Schedule K-56; See instructions) . . . . .
31. Small Employer Healthcare Credit (Enclose Schedule K-57; See instructions) . . . . .
32. Community Service Contribution Credit (Enclose Schedule K-60; See instructions) . . . . .
33. Individual Development Account Credit (Enclose Schedule K-68; See instructions) . . . . .
34. Farm Net Operating Loss (Enclose Schedule K-139F; See instructions) . . . . .
35. **Total refundable credits (Add lines 29 - 34. Enter total here and on line 31, page 2)** . . . . .

**PART II****ADDITIONAL INFORMATION**

1. Did the corporation file a Kansas Income Tax return under the same name for the preceding year? ☒ Yes \_\_\_\_\_ No If "no", enter previous name and EIN. \_\_\_\_\_

2. Enter the address of the corporation's principal location in Kansas.

2323 ANDERSON AVE., STE 500  
MANHATTAN KS 66502

3. The corporation's books are in care of:

Name GREG LOHRENTZ

Address 2323 ANDERSON AVE., STE 500  
MANHATTAN KS 66502

Telephone \_\_\_\_\_

4. List each estimated tax payment and credit forward amount claimed on this return.

Date	Amount	Date	Amount
CREDIT	15,000.		

5. Has your corporation been involved in any reorganization during the period covered by this return? \_\_\_\_\_ Yes ☒ No If "yes", enclose a detailed explanation.

6. If this is a final return for Kansas, please state the reason. If the corporation was liquidated or dissolved, state the IRC section under which the corporation was liquidated. \_\_\_\_\_

7. If your federal taxable income has been redetermined for any prior year(s) that have not previously been reported to Kansas, check the applicable box(es) below and state the calendar, fiscal, or short period year ending date. You are required to submit, under separate cover, the federal Forms 1139, 1120X, or Revenue Agent's Report along with the Kansas amended return (Form K-120 or K-120X, whichever is applicable).

☐

Revenue Agent's Report

☐

Net Operating Loss

☐

Amended Return

Years ended \_\_\_\_\_

8. If you are registered with the Kansas Department of Revenue under any other Kansas tax act, enter all registration or license numbers on the applicable line:

a. Sales Tax \_\_\_\_\_

b. Compensating Use Tax \_\_\_\_\_

c. Withholding Tax \_\_\_\_\_

d. Other (specify) \_\_\_\_\_

**PART III AFFILIATED CORPORATIONS DOING BUSINESS IN KANSAS**

(Enclose a separate sheet for additional corporations)

Name of Corporation	Employer ID Number
KSU GOLF COURSE MGMT & RESEARCH FOUND.	74-2830002
FOUNDATION FOR ENGINEERING AT KSU	26-3520449
KSU CHARITABLE REAL ESTATE FOUNDATION	45-3417512

**PART IV SCHEDULE OF TAXES**

(Include those taxes deducted on line 17 of the federal return. See instructions.)

1. Taxes on or measured by income or fees or payments in lieu of income taxes. (Include federal environmental tax: itemize)

SEE STATEMENT 2

6,499.

2. Total (Enter on line 3, page 1) . . . . .

6,499.

3. Total other taxes . . . . .

-6,499.

4. Total taxes (Must equal line 17 of the federal return) . . . . .

**PART V SCHEDULE OF INTEREST INCOME**

(Include the interest from line 5 of the federal return)

1. U.S. interest income (Describe type):

2. Total (Enter on line 7, page 1) . . . . .

3. Total other interest income . . . . .

4. Total interest income (Must equal line 5 of the federal return) . . . . .

**K-220**

(Rev. 7-19)

**2019**

180118

**KANSAS UNDERPAYMENT OF ESTIMATED TAX  
(CORPORATE INCOME TAX)**

Name as shown on Form K-120

Employer Identification Number (EIN)

KANSAS STATE UNIVERSITY FOUNDATION

480667209

**CURRENT AND PRIOR YEAR INFORMATION**

1. Subtract line 31 from line 27 on Form K-120 and enter result . . . . .	1	6,499.
2. Multiply line 1 by 90% . . . . .	2	5,849.
3. Prior year's tax liability (Subtract line 31 from line 27 of last year's Form K-120). . . . .	3	

**PART I - EXCEPTIONS TO THE PENALTY**

4. Enter in Columns (1) through (4) the installment due dates that correspond to the 15th day of the 4th, 6th, 9th and 12th month of the taxable year . . . . .	4	10/15/2019	12/16/2019	03/16/2020	06/15/2020
5. Cumulative timely paid estimated tax payments and credit forward from the beginning of the tax year through each installment due date . . . . .	5	15,000.	15,000.	15,000.	15,000.
		25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
6. Exception 1 - Cumulative amount from either line 2 or line 3, whichever is less. . . . .	6				
		22.5% of tax	45% of tax	67.5% of tax	90% of tax
7. Exception 2 - Tax on annualized 2019 income . . . . .	7				

**PART II - FIGURING THE PENALTY**

8. Amount of underpayment. Enter the sum of line 6 less line 5; or line 7, less line 5; whichever is applicable . . . . .	8				
9. Due date of each installment . . . . .	9	10/15/2019	12/16/2019	03/16/2020	06/15/2020
10. Number of days from the due date of the installment in one column to the due date of the next installment in the next column or to 12/31/19; whichever is earlier. If paid late, see instructions . . . . .	10	62	91		
11. For calendar years enter the number of days from 1/1/20 to the due date of the return or the date the tax was paid, whichever was earlier. For fiscal years or if tax was paid late, see instructions. . . . .	11			75	166
12. $\frac{\text{Line 10}}{365} \times (6\% \times \text{amount on line 8})$ . . . . .	12				
13. $\frac{\text{Line 11}}{365} \times (6\% \times \text{amount on line 8})$ . . . . .	13				
14. Penalty (Add lines 12 and 13). . . . .	14				
15. Total penalty. Add amounts in each column of line 14 and enter total here and on the <i>Estimated Tax Penalty</i> line of Form K-120. . . . .	15				

## KANSAS FORM K-120, PAGE 1 DETAIL

## LINE 20 - NOL CARRYOVER

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CARRYOVER GENERATED IN TAX YEAR 2013 .....	134,841.	
NOL UTILIZED IN 2016	125,739.	
NOL UTILIZED IN 2018	9,102.	
	-----	-----
TOTAL NOL UTILIZED	134,841.	
	-----	-----
NOL CARRIED FORWARD TO 2020		NONE
		-----
CARRYOVER GENERATED IN TAX YEAR 2014 .....	27,608.	
NOL UTILIZED IN 2018	27,608.	
	-----	-----
TOTAL NOL UTILIZED	27,608.	
	-----	-----
NOL CARRIED FORWARD TO 2020		NONE
		-----
CARRYOVER GENERATED IN TAX YEAR 2015 .....	160,840.	
NOL UTILIZED IN 2018	160,840.	
	-----	-----
TOTAL NOL UTILIZED	160,840.	
	-----	-----
NOL CARRIED FORWARD TO 2020		NONE
		-----
CARRYOVER GENERATED IN TAX YEAR 2017 .....	65,146.	
NOL UTILIZED IN 2018	50,179.	
NOL UTILIZED IN 2019	14,967.	
	-----	-----
TOTAL NOL UTILIZED	65,146.	
	-----	-----
NOL CARRIED FORWARD TO 2020		NONE
		-----
TOTAL NOL CARRIED FORWARD TO 2020		

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KANSAS FORM K-120, PAGE 4 DETAIL

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PART IV, LINE 1 - TAXES ON OR MEASURED BY INCOME

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STATE INCOME TAXES BASED ON NET/GROSS INCOME	6,499.
	-----
TOTAL	6,499.
	=====