

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning JUN 1, 2020, and ending MAY 31, 2021

# 2020

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

Name of exempt organization or person subject to tax

Taxpayer identification number

**LEWIS & CLARK COLLEGE**

93-0386858

Name and title of officer or person subject to tax

**ANDREA DOOLEY  
CFO & VP FOR OPERATIONS**

## 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, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, 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.

<b>1a</b> Form 990 check here ▶	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here ▶	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶	<b>b</b> Tax based on investment income (Form 990-PF, Part VI, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶	<b>b</b> Balance due (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here ▶ <input checked="" type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) .....	<b>6b</b> <u>7,082.</u>
<b>7a</b> Form 4720 check here ▶	<b>b</b> Total tax (Form 4720, Part III, line 1) .....	<b>7b</b> _____

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

Under penalties of perjury, I declare that  I am an officer of the above organization or \_\_\_\_\_ I am a person subject to tax with respect to (name of organization) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize **BAKER TILLY US, LLP** to enter my PIN **12345**  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

## 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.

**41381212345**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **LAWRENCE H. MOHR, CPA** *Lawrence H. Mohr* Date ▶ **03/28/22**

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2020)

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

For calendar year 2020 or other tax year beginning JUN 1, 2020, and ending MAY 31, 2021

**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

<b>A</b> Check box if address changed.	<b>Print or Type</b>	Name of organization ( Check box if name changed and see instructions.)	<b>D</b> Employer identification number
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) ) 408(e) 220(e) 408A 530(a) 529(a) 529S		LEWIS & CLARK COLLEGE	93-0386858
		Number, street, and room or suite no. If a P.O. box, see instructions. 615 S PALATINE HILL ROAD	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code PORTLAND, OR 97219-7879	<b>F</b> Check box if an amended return.
<b>C</b> Book value of all assets at end of year		▶ 587,227,993.	

**G** Check organization type ▶  501(c) corporation    501(c) trust    401(a) trust    Other trust    Applicable reinsurance entity

**H** Check if filing only to ▶ Claim credit from Form 8941    Claim a refund shown on Form 2439

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶

**J** Enter the number of attached Schedules A (Form 990-T) ▶ 3

**K** 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. ▶

**L** The books are in care of ▶ ANDREA DOOLEY    Telephone number ▶ 503-768-7801

**Part I Total Unrelated Business Taxable Income**

<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	<b>1</b>	38,469.
<b>2</b> Reserved	<b>2</b>	
<b>3</b> Add lines 1 and 2	<b>3</b>	38,469.
<b>4</b> Charitable contributions (see instructions for limitation rules) <u>STMT 1</u> <u>STMT 2</u>	<b>4</b>	3,747.
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	<b>5</b>	34,722.
<b>6</b> Deduction for net operating loss. See instructions	<b>6</b>	
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	<b>7</b>	34,722.
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions)	<b>8</b>	1,000.
<b>9</b> Trusts. Section 199A deduction. See instructions	<b>9</b>	
<b>10</b> Total deductions. Add lines 8 and 9	<b>10</b>	1,000.
<b>11</b> Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	<b>11</b>	33,722.

**Part II Tax Computation**

<b>1</b> Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	<b>1</b>	7,082.
<b>2</b> Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: Tax rate schedule or Schedule D (Form 1041)	<b>2</b>	
<b>3</b> Proxy tax. See instructions	<b>3</b>	
<b>4</b> Other tax amounts. See instructions	<b>4</b>	
<b>5</b> Alternative minimum tax (trusts only)	<b>5</b>	
<b>6</b> Tax on noncompliant facility income. See instructions	<b>6</b>	
<b>7</b> Total. Add lines 3 through 6 to line 1 or 2, whichever applies	<b>7</b>	7,082.

LHA For Paperwork Reduction Act Notice, see instructions.

<b>Part III Tax and Payments</b>			
<b>1a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>	
<b>b</b>	Other credits (see instructions)	<b>1b</b>	
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>1c</b>	
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>1d</b>	
<b>e</b>	<b>Total credits.</b> Add lines 1a through 1d	<b>1e</b>	
<b>2</b>	Subtract line 1e from Part II, line 7	<b>2</b>	7,082.
<b>3</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 Other (attach statement)	<b>3</b>	
<b>4</b>	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b>	7,082.
<b>5</b>	2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4	<b>5</b>	0.
<b>6a</b>	Payments: A 2019 overpayment credited to 2020	<b>6a</b>	28,937.
<b>b</b>	2020 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>	
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>	
<b>g</b>	Other credits, adjustments, and payments: Form 2439 _____ Form 4136 _____ Other _____ Total	<b>6g</b>	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g	<b>7</b>	28,937.
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>	21,855.
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2021 estimated tax</b> 21,855. <b>Refunded</b>	<b>11</b>	0.

<b>Part IV Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
<b>1</b>	At any time during the 2020 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>GERMANY</b>	X	
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
<b>4a</b>	Did the organization change its method of accounting? (see instructions)		X
<b>b</b>	If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

<b>Sign Here</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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed
	LAWRENCE H. MOHR, CPA	LAWRENCE H. MOHR, CPA	03/28/22	PTIN
	Firm's name	Firm's EIN		
	Firm's address	Phone no.		
	BAKER TILLY US, LLP 225 S 6TH ST #2300 MINNEAPOLIS, MN 55402		39-0859910	612.876.4500

May the IRS discuss this return with the preparer shown below (see instructions)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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FORM 990-T	CONTRIBUTIONS	STATEMENT 1
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS IX LP 37-1656529	N/A	37.
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VII LP 51-0605779	N/A	12.
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VIII LP 26-3180228	N/A	3.
COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VII LP 20-8306306	N/A	13.
PARK STREET CAPITAL NATURAL RESOURCE FUND V LP 45-3001979	N/A	1.
PARK STREET CAPITAL PRIVATE EQUITY FUND IX LP 26-1822109	N/A	8.
WORLD AFFAIRS COUNCIL	N/A	8,500.
TOTAL TO FORM 990-T, PART I, LINE 4		8,574.

## FORM 990-T

## CONTRIBUTIONS SUMMARY

## STATEMENT 2

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT  
 QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS  
 FOR TAX YEAR 2015 53,553  
 FOR TAX YEAR 2016 16,615  
 FOR TAX YEAR 2017 17,537  
 FOR TAX YEAR 2018 41,962  
 FOR TAX YEAR 2019 19,512

TOTAL CARRYOVER 149,179  
 TOTAL CURRENT YEAR 10% CONTRIBUTIONS 8,574

TOTAL CONTRIBUTIONS AVAILABLE 157,753  
 TAXABLE INCOME LIMITATION AS ADJUSTED 3,747

EXCESS CONTRIBUTIONS 154,006  
 EXCESS 100% CONTRIBUTIONS 0  
 TOTAL EXCESS CONTRIBUTIONS 154,006

ALLOWABLE CONTRIBUTIONS DEDUCTION 3,747

TOTAL CONTRIBUTION DEDUCTION 3,747

## FOOTNOTES

## STATEMENT 3

## FORM 990-T, SCHEDULE A, ENTITY 3, LINE 5, NET INCOME FROM PARTNERSHIPS:

ALPINE INVESTORS VII-A, LP 83-3506503	-21,284.
BLACKSTONE REAL ESTATE PARTNERS IX TE 1 LP 83-2580229	-1,722.
BLACKSTONE REAL ESTATE PARTNERS IX TE AIV LP 85-0489167	-79.
CFC INTERNATIONAL PARTNERS VI LP 20-8306365	454.
CFC NATURAL RESOURCES PARTNERS IX LP 37-1656529	-11,049.
CFC NATURAL RESOURCES PARTNERS VII LP 51-0605779	-277.
CFC NATURAL RESOURCES PARTNERS VIII LP 26-3180228	-6,609.
CFC PRIVATE EQUITY PARTNERS VII LP 20-8306306	860.
CFC VENTURE PARTNERS IX LP 26-4138517	-42.
CFC VENTURE PARTNERS VII LP 11-3814030	-16.
CFC VENTURE PARTNERS X LP 80-0788864	-1,411.
CFC VENTURE PARTNERS XI LP 47-2004432	-2,499.
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS LP 13-3597020	-666.
ENERGY SPECTRUM PARTNERS VII LP 47-1453458	-245,560.
ENVIVA PARTNERS LP 46-4097730	-33.
METROPOLITAN REAL ESTATE PARTNERS GLOBAL II LP 26-2214434	-2.
METROPOLITAN REAL ESTATE PARTNERS GLOBAL LLC 26-0664268	9.
NORTH SKY CAPITAL CLEAN GROWTH FUND V LP 83-1650809	-12,044.
PARK STREET CAPITAL NATURAL RESOURCE FUND V LP 45-3001979	6,399.
PARK STREET CAPITAL PRIVATE EQUITY FUND IX LP 26-1822109	4,870.
VISION RIDGE SUSTAINABLE ASSET FUND II LP 82-4330109	-40,674.
W CAPITAL PARTNERS III LP 27-5137337	-88.
	-331,463.

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

Department of the Treasury  
Internal Revenue Service

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

▶ Go to [www.irs.gov/Form990T](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).

ENTITY 1

OMB No. 1545-0047

**2020**

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

<b>A</b> Name of the organization <b>LEWIS &amp; CLARK COLLEGE</b>	<b>B</b> Employer identification number <b>93-0386858</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>522291</b>	<b>D</b> Sequence: <b>1</b> of <b>3</b>

**E** Describe the unrelated trade or business ▶ **INTEREST FROM HOUSING LOANS MADE TO EMPLOYEES**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</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 (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4 a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		<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>		
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement) <b>STMT 4</b>		<b>12</b> 46,314.		46,314.
<b>13</b> <b>Total.</b> Combine lines 3 through 12		<b>13</b> 46,314.		46,314.

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

<b>1</b> Compensation of officers, directors, and trustees (Part X)		<b>1</b>		
<b>2</b> Salaries and wages		<b>2</b>		
<b>3</b> Repairs and maintenance		<b>3</b>		
<b>4</b> Bad debts		<b>4</b>		
<b>5</b> Interest (attach statement) (see instructions)		<b>5</b>		
<b>6</b> Taxes and licenses		<b>6</b>		
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>			<b>8b</b>
<b>9</b> Depletion		<b>9</b>		
<b>10</b> Contributions to deferred compensation plans		<b>10</b>		
<b>11</b> Employee benefit programs		<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII)		<b>12</b>		
<b>13</b> Excess readership costs (Part IX)		<b>13</b>		
<b>14</b> Other deductions (attach statement) <b>SEE STATEMENT 5</b>		<b>14</b>		7,845.
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14		<b>15</b>		7,845.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>16</b>		38,469.
<b>17</b> Deduction for net operating loss (see instructions)		<b>17</b>		0.
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16		<b>18</b>		38,469.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes a Yes/No column for section 263A rules.

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

Table for Rent Income. Row 1: Description of property. Rows 2-4: Rent received or accrued from personal/real property and total rents. Row 3: Total rents received or accrued. Row 4: Deductions directly connected with the income. Row 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property. Rows 2-4: Gross income from or allocable to debt-financed property and deductions. Row 5: Amount of average acquisition debt. Row 6: Average adjusted basis. Row 7: Divide line 4 by line 5. Row 8: Total gross income. Row 9: Allocable deductions. Row 10: Total allocable deductions. Row 11: Total dividends-received deductions.



**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			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	
(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 Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
<b>Totals</b>			0.	0.		

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

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

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

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

Part IX Advertising Income

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

A
B
C
D

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

Table with 4 columns (A, B, C, D) and 2 rows. Row 2: Gross advertising income. Row 3: Add columns A through D. Total: 0.

Table with 4 columns (A, B, C, D) and 2 rows. Row 3: Direct advertising costs by periodical. Row 4: Add columns A through D. Total: 0.

Table with 4 columns (A, B, C, D) and 1 row. Row 4: Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8.

Table with 4 columns (A, B, C, D) and 1 row. Row 5: Readership costs.

Table with 4 columns (A, B, C, D) and 1 row. Row 6: Circulation income.

Table with 4 columns (A, B, C, D) and 1 row. Row 7: Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero.

Table with 4 columns (A, B, C, D) and 1 row. Row 8: Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7.

Table with 4 columns (A, B, C, D) and 1 row. Row 8a: Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13. Total: 0.

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

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business. Rows (1) through (4).

Total. Enter here and on Part II, line 1. Total: 0.

Part XI Supplemental Information (see instructions)

Blank lines for supplemental information.

FORM 990-T (A)

OTHER INCOME

STATEMENT 4

DESCRIPTION

AMOUNT

INTEREST FROM HOUSING LOANS MADE TO EMPLOYEES

46,314.

TOTAL TO SCHEDULE A, PART I, LINE 12

46,314.

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 5

DESCRIPTION

AMOUNT

TAX PREPARATION FEES

7,845.

TOTAL TO SCHEDULE A, PART II, LINE 14

7,845.

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

Department of the Treasury  
Internal Revenue Service

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

▶ Go to [www.irs.gov/Form990T](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).

ENTITY 2

OMB No. 1545-0047

**2020**

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

<b>A</b> Name of the organization <b>LEWIS &amp; CLARK COLLEGE</b>	<b>B</b> Employer identification number <b>93-0386858</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>721000</b>	<b>D</b> Sequence: <b>2</b> of <b>3</b>

**E** Describe the unrelated trade or business ▶ **CONFERENCES & EVENTS**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</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 (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4 a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		<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>		
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> 0.		

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

<b>1</b> Compensation of officers, directors, and trustees (Part X)		<b>1</b>		
<b>2</b> Salaries and wages		<b>2</b>		
<b>3</b> Repairs and maintenance		<b>3</b>		
<b>4</b> Bad debts		<b>4</b>		
<b>5</b> Interest (attach statement) (see instructions)		<b>5</b>		
<b>6</b> Taxes and licenses		<b>6</b>		
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>		<b>8b</b>	
<b>9</b> Depletion		<b>9</b>		
<b>10</b> Contributions to deferred compensation plans		<b>10</b>		
<b>11</b> Employee benefit programs		<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII)		<b>12</b>		
<b>13</b> Excess readership costs (Part IX)		<b>13</b>		
<b>14</b> Other deductions (attach statement)		<b>14</b>		
<b>15 Total deductions.</b> Add lines 1 through 14		<b>15</b>		0.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>16</b>		0.
<b>17</b> Deduction for net operating loss (see instructions)		<b>17</b>		0.
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16		<b>18</b>		

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

**Part III Cost of Goods Sold** Enter method of inventory valuation

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

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

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

**A** CONFERENCES & EVENTS 615 S PALATINE HILL ROAD, PORTLAND, OR 97219

**B** \_\_\_\_\_

**C** \_\_\_\_\_

**D** \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....	0.			
<b>b</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....	0.			
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				0.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .....	0.			
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

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

**A** \_\_\_\_\_

**B** \_\_\_\_\_

**C** \_\_\_\_\_

**D** \_\_\_\_\_

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

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	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 Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

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

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

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

**Part IX Advertising Income**

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

A \_\_\_\_\_  
 B \_\_\_\_\_  
 C \_\_\_\_\_  
 D \_\_\_\_\_

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

	A	B	C	D
2 Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....				0.

a

3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B) .....				0.

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

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

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 .....			0.

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

Department of the Treasury  
Internal Revenue Service

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

▶ Go to [www.irs.gov/Form990T](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).

ENTITY 3

OMB No. 1545-0047

**2020**

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

<b>A</b> Name of the organization <b>LEWIS &amp; CLARK COLLEGE</b>	<b>B</b> Employer identification number <b>93-0386858</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>523000</b>	<b>D</b> Sequence: <b>3</b> of <b>3</b>

**E** Describe the unrelated trade or business ▶ **UNRELATED INCOME FROM INVESTMENTS**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶			
<b>2</b> Cost of goods sold (Part III, line 8)	<b>1c</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>2</b>			
<b>4 a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	<b>3</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	<b>4a</b>	51,722.		51,722.
<b>c</b> Capital loss deduction for trusts	<b>4b</b>	1,922.		1,922.
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>4c</b>			
<b>6</b> Rent income (Part IV)	<b>5</b>	-331,463.		-331,463.
<b>7</b> Unrelated debt-financed income (Part V)	<b>6</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>7</b>			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>8</b>			
<b>10</b> Exploited exempt activity income (Part VIII)	<b>9</b>			
<b>11</b> Advertising income (Part IX)	<b>10</b>			
<b>12</b> Other income (see instructions; attach statement)	<b>11</b>			
<b>13</b> <b>Total.</b> Combine lines 3 through 12	<b>12</b>	-277,819.		-277,819.

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

<b>1</b> Compensation of officers, directors, and trustees (Part X)				
<b>2</b> Salaries and wages				
<b>3</b> Repairs and maintenance				
<b>4</b> Bad debts				
<b>5</b> Interest (attach statement) (see instructions)				
<b>6</b> Taxes and licenses				
<b>7</b> Depreciation (attach Form 4562) (see instructions)		7		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return		8a		8b
<b>9</b> Depletion				
<b>10</b> Contributions to deferred compensation plans				
<b>11</b> Employee benefit programs				
<b>12</b> Excess exempt expenses (Part VIII)				
<b>13</b> Excess readership costs (Part IX)				
<b>14</b> Other deductions (attach statement)				
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14				0.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)				-277,819.
<b>17</b> Deduction for net operating loss (see instructions)				0.
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16				-277,819.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020



**Part III Cost of Goods Sold** Enter method of inventory valuation

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

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

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

A \_\_\_\_\_

B \_\_\_\_\_

C \_\_\_\_\_

D \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				0.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .....				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

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

A \_\_\_\_\_

B \_\_\_\_\_

C \_\_\_\_\_

D \_\_\_\_\_

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

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	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 Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

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

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

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

Part IX Advertising Income

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

A
B
C
D

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

Table with 4 columns (A, B, C, D) and 2 rows. Row 2: Gross advertising income. Row 3: Add columns A through D. Enter here and on Part I, line 11, column (A) 0.

Table with 4 columns (A, B, C, D) and 2 rows. Row 3: Direct advertising costs by periodical. Row 4: Add columns A through D. Enter here and on Part I, line 11, column (B) 0.

Table with 4 columns (A, B, C, D) and 1 row. Row 4: Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8.

Table with 4 columns (A, B, C, D) and 1 row. Row 5: Readership costs.

Table with 4 columns (A, B, C, D) and 1 row. Row 6: Circulation income.

Table with 4 columns (A, B, C, D) and 1 row. Row 7: Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero.

Table with 4 columns (A, B, C, D) and 1 row. Row 8: Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7.

Table with 4 columns (A, B, C, D) and 1 row. Row 8a: Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 0.

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

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business. Rows (1) through (4).

Total. Enter here and on Part II, line 1 0.

Part XI Supplemental Information (see instructions)

Blank lines for supplemental information.

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2020**

Name <b>LEWIS &amp; CLARK COLLEGE</b>	Employer identification number <b>93-0386858</b>
--	---

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ..... ▶ Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<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>2,919.</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) .....			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h .....			<b>7</b>	<b>2,919.</b>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<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>48,803.</b>
<b>11</b> Enter gain from Form 4797, line 7 or 9 .....			<b>11</b>	
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>13</b>	
<b>14</b> Capital gain distributions .....			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h .....			<b>15</b>	<b>48,803.</b>

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

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) .....	<b>16</b>	<b>2,919.</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) .....	<b>17</b>	<b>48,803.</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns .....	<b>18</b>	<b>51,722.</b>

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

# Sales and Other Dispositions of Capital Assets

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

Name(s) shown on return

Social security number or  
taxpayer identification no.  
**93-0386858**

**LEWIS & CLARK COLLEGE**

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

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

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

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

**(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

**(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

**(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)	
						(f) Code(s)	(g) Amount of adjustment		
	BLACKSTONE REAL ESTATE PARTNERS IX TE AIV LP 85-0489167							2,193.	
	COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS IX LP 37-1656529							<9.>	
	COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VII LP 51-0605779							<33.>	
	COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VIII LP 26-3180228							<13.>	
	COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VII LP 20-8306306							7.	
	COMMONFUND CAPITAL VENTURE PARTNERS XI LP 47-2004432							489.	
	NORTH SKY CAPITAL CLEAN GROWTH FUND V LP 83-1650809							275.	
	PARK STREET CAPITAL NATURAL RESOURCE FUND V LP 45-3001979							1.	
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if <b>Box A</b> above is checked), line 2 (if <b>Box B</b> above is checked), or line 3 (if <b>Box C</b> above is checked) ▶								2,919.

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

# Sales and Other Dispositions of Capital Assets

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

Name(s) shown on return

Social security number or  
taxpayer identification no.

**LEWIS & CLARK COLLEGE**

**93-0386858**

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

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

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

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

(A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

(B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

(C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	PARK STREET CAPITAL PRIVATE EQUITY FUND IX LP 26-1822109							9.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶								

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

**Social security number or taxpayer identification no.**

**LEWIS & CLARK COLLEGE**

**93-0386858**

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

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

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

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

**(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

**(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

**(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	BLACKSTONE REAL ESTATE PARTNERS IX TE AIV LP 85-0489167							93.
	COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI LP 20-8306365							35.
	COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS IX LP 37-1656529							1,565.
	COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VII LP 51-0605779							<486.>
	COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VIII LP 26-3180228							1,027.
	COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VII LP 20-8306306							15,164.
	COMMONFUND CAPITAL VENTURE PARTNERS X LP 80-0788864							2,217.
	COMMONFUND CAPITAL VENTURE PARTNERS XI LP 47-2004432							26,237.
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶							48,803.

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





**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2020**

Name **LEWIS & CLARK COLLEGE** Employer identification number **93-0386858**

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<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>2,919.</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation)			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			<b>7</b>	<b>2,919.</b>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<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>48,803.</b>
<b>11</b> Enter gain from Form 4797, line 7 or 9			<b>11</b>	
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824			<b>13</b>	
<b>14</b> Capital gain distributions			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			<b>15</b>	<b>48,803.</b>

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

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	<b>16</b>	<b>2,919.</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	<b>17</b>	<b>48,803.</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	<b>18</b>	<b>51,722.</b>

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

# Sales and Other Dispositions of Capital Assets

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

Name(s) shown on return

**LEWIS & CLARK COLLEGE**

**Social security number or  
 taxpayer identification no.  
 93-0386858**

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

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.  
**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

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

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

(C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if <b>Box A</b> above is checked), line 2 (if <b>Box B</b> above is checked), or line 3 (if <b>Box C</b> above is checked) ▶								2,919.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

LEWIS & CLARK COLLEGE

93-0386858

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

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


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

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

**(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

**(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

**(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)	
						(f) Code(s)	(g) Amount of adjustment		
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) 								<b>48,803.</b>

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

Form **4797**

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

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))**  
**▶ Attach to your tax return.**

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

OMB No. 1545-0184

**2020**

Attachment  
Sequence No. **27**

LEWIS & CLARK COLLEGE

Identifying number

93-0386858

1 Enter the gross proceeds from sales or exchanges reported to you for 2020 on Form(s) 1099-B or 1099-S  
(or substitute statement) that you are including on line 2, 10, or 20

**1**

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

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)

- 3** Gain, if any, from Form 4684, line 39
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824
- 6** Gain, if any, from line 32, from other than casualty or theft
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

**3**

**4**

**5**

**6**

**7**

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

**8**

**9**

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

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

<b>SEE STATEMENT 6</b>							<b>1,922.</b>

- 11** Loss, if any, from line 7
- 12** Gain, if any, from line 7 or amount from line 8, if applicable
- 13** Gain, if any, from line 31
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824
- 17** Combine lines 10 through 16
- 18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

**11** ( )

**12**

**13**

**14**

**15**

**16**

**17** **1,922.**

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

**18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

**18b**

LHA **For Paperwork Reduction Act Notice, see separate instructions.**

Form **4797** (2020)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage	27b			
c	Enter the smaller of line 24 or 27b	27c			
<b>28 If section 1254 property:</b>					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

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

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

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

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

FORM 4797

ORDINARY GAINS AND LOSSES

STATEMENT 6

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS IX LP 37-1656529						-58.
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VII LP 51-0605779						5,489.
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VIII LP 26-3180228						-3,481.
COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VII LP 20-8306306						144.
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS LP 13-3597020						49.
ENVIVA PARTNERS LP 46-4097730						-5.
METROPOLITAN REAL ESTATE PARTNERS GLOBAL LLC 26-0664268						-74.
NORTH SKY CAPITAL CLEAN GROWTH FUND V LP 83-1650809						-127.
PARK STREET CAPITAL NATURAL RESOURCE FUND V LP 45-3001979						160.
PARK STREET CAPITAL PRIVATE EQUITY FUND IX LP 26-1822109						-175.
TOTAL TO 4797, PART II, LINE 10						1,922.

**Sales of Business Property**  
 (Also Involuntary Conversions and Recapture Amounts  
 Under Sections 179 and 280F(b)(2))  
 Attach to your tax return.

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

**LEWIS & CLARK COLLEGE**

Identifying number  
**93-0386858**

1 Enter the gross proceeds from sales or exchanges reported to you for 2020 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 **1**

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

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

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

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

11	Loss, if any, from line 7						<b>11</b> (                    )
12	Gain, if any, from line 7 or amount from line 8, if applicable						<b>12</b>
13	Gain, if any, from line 31						<b>13</b>
14	Net gain or (loss) from Form 4684, lines 31 and 38a						<b>14</b>
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						<b>15</b>
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						<b>16</b>
17	Combine lines 10 through 16						<b>17</b> <b>1,922.</b>
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
<p><b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions</p>							<b>18a</b>
<p><b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4</p>							<b>18b</b>

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2020)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage	27b			
c	Enter the smaller of line 24 or 27b	27c			
<b>28 If section 1254 property:</b>					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

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

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

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

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



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

▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

**93-0386858**

**LEWIS & CLARK COLLEGE**

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

**615 S PALATINE HILL ROAD  
PORTLAND, OR 97219-7879**

**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 **JUN 1**, 2020, and ending **MAY 31**, 2021

**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  
**GSR VENTURES V, L.P.**

**2(a)** EIN (if any)

**98-1257004**

**2(b)** Reference ID number

**FLOOR 4, WILLOW HOUSE, CRICKET SQUARE  
GRAND CAYMAN, CAYMAN ISLANDS KY1-9010**

**3** Country under whose laws organized

**CAYMAN ISLANDS**

<b>4</b> Date of organization <b>05/19/2016</b>	<b>5</b> Principal place of business <b>CAYMAN ISLANDS</b>	<b>6</b> Principal business activity code number <b>525990</b>	<b>7</b> Principal business activity <b>INVESTMENTS</b>	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
--	---	---	--	---	---

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

**1** Name, address, and identification number of agent (if any) in the United States

**2** Check if the foreign partnership must file:

Form 1042  Form 8804  Form 1065

Service Center where Form 1065 is filed:

**E-FILE**

**3** Name and address of foreign partnership's agent in country of organization, if any  
**CAMPBELLS CORPORATE SERVICES LIMITED  
FLOOR 4, WILLOW HOUSE, CRICKET SQUARE  
GRAND CAYMAN, GRAND CAYMAN CAYMAN ISL**

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**CAMPBELLS CORPORATE SERVICES LIMITED  
FLOOR 4, WILLOW HOUSE, CRICKET SQUARE  
GRAND CAYMAN, GRAND CAYMAN CAYMAN ISL**

**5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(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? **EXEMPTED LP**

**10 a** 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?

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

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

Form **8865** (2020)

- 12 a** 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
- 15 a** 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> 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.

<b>a</b> <input checked="" type="checkbox"/> Owns a direct interest	<b>b</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
					%	%
					%	%

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 O  
(Form 8865)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Transfer of Property to a Foreign Partnership  
(Under Section 6038B)**

OMB No. 1545-1668

▶ **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.**

Name of transferor **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **GSR VENTURES V, L.P.** EIN (if any) **98-1257004** Reference ID number (see instr)

- 1 a** 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 STMT 7**

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	07/10/20		30,000.				
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							
<b>Totals</b>			<b>150,000.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **1.9100** % (b) After the transfer **1.9200** %

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

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

▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

**93-0386858**

**LEWIS & CLARK COLLEGE**

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

**615 S PALATINE HILL ROAD  
PORTLAND, OR 97219-7879**

**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 **JUN 1**, 2020, and ending **MAY 31**, 2021

**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

**GSR VENTURES VI, L.P.**

**2(a)** EIN (if any)

**98-1390218**

**2(b)** Reference ID number

**FLOOR 4, WILLOW HOUSE, CRICKET SQUARE**

**GRAND CAYMAN, CAYMAN ISLANDS KY1-9010**

**3** Country under whose laws organized

**CAYMAN ISLANDS**

<b>4</b> Date of organization <b>04/27/2018</b>	<b>5</b> Principal place of business <b>CAYMAN ISLANDS</b>	<b>6</b> Principal business activity code number <b>525990</b>	<b>7</b> Principal business activity <b>INVESTMENTS</b>	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
--	---	---	--	---	---

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

**1** Name, address, and identification number of agent (if any) in the United States

**2** Check if the foreign partnership must file:

Form 1042  Form 8804  Form 1065

Service Center where Form 1065 is filed:

**E-FILE**

**3** Name and address of foreign partnership's agent in country of organization, if any

**CAMPBELLS CORPORATE SERVICES LIMITED  
FLOOR 4, WILLOW HOUSE, CRICKET SQUARE  
GRAND CAYMAN, CAYMAN ISLANDS KY1-901**

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**CAMPBELLS CORPORATE SERVICES LIMITED  
FLOOR 4, WILLOW HOUSE, CRICKET SQUARE  
GRAND CAYMAN, CAYMAN ISLANDS KY1-901**

**5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(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?

**EXEMPTED LP**

**10 a** 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

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

Form **8865** (2020)

- 12 a 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
- 15 a 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> 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
					%	%
					%	%

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 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 **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **GSR VENTURES VI, L.P.** EIN (if any) **98-1390218** Reference ID number (see instr)

- 1 a** 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 STMT 8**

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	06/24/20		30,000.				
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							
<b>Totals</b>			<b>720,000.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.9190** % (b) After the transfer **.9207** %

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

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

▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**  
▶ **Attach to your tax return.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year  
beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment  
Sequence No. **865**

Name of person filing this return <b>LEWIS &amp; CLARK COLLEGE</b>	Filer's identification number <b>93-0386858</b>
---	--

Filer's address (if you aren't filing this form with your tax return) <b>615 S PALATINE HILL ROAD PORTLAND, OR 97219-7879</b>	<b>A</b> Category of filer (see Categories of Filers in the instructions and check applicable box(es)): 1                      2                      3 <input checked="" type="checkbox"/> 4 <b>B</b> Filer's tax year beginning <b>JUN 1</b> , 2020, and ending <b>MAY 31</b> , 2021
--	--

**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

<b>G1</b> Name and address of foreign partnership <b>BREP IX CAYMAN FEEDER (OFFSHORE) TE.1 - SH L.P. C/O THE BLACKSTONE GROUP 345 PARK AVENUE NEW YORK, NY 10154</b>	<b>2(a)</b> EIN (if any) <b>98-1536178</b> <b>2(b)</b> Reference ID number  <b>3</b> Country under whose laws organized <b>CAYMAN ISLANDS</b>
---	--

<b>4</b> Date of organization <b>02/07/2020</b>	<b>5</b> Principal place of business <b>CAYMAN ISLANDS</b>	<b>6</b> Principal business activity code number <b>531390</b>	<b>7</b> Principal business activity <b>REAL ESTATE</b>	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
--	---	---	--	---	---

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

<b>1</b> Name, address, and identification number of agent (if any) in the United States	<b>2</b> Check if the foreign partnership must file: Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 Service Center where Form 1065 is filed: <b>E-FILE</b>
--	--

<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 one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(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? ..... ▶ **LP**

**10 a** 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.	..... ▶ Yes    No
--	-------------------

If "Yes," **don't** complete Schedules L, M-1, and M-2.

- 12 a** 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
- 15 a** 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> 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.

<b>a</b> <input checked="" type="checkbox"/> Owns a direct interest	<b>b</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
					%	%
					%	%

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
BLACKSTONE REAL ESTATE PAR	245 PARK AVENUE NEW YORK, NY 10154	98-1536175		<input checked="" type="checkbox"/>



**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 **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **BREP IX CAYMAN FEEDER (OFFSHORE)  
- SH L.P. C/O THE BLACKSTONE GROU** EIN (if any) **98-1536178** Reference ID number (see instr)

- 1 a** 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	03/25/21		101,247.				
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							
<b>Totals</b>			<b>101,247.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0000** % (b) After the transfer **.0770** %

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

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

▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

**93-0386858**

**LEWIS & CLARK COLLEGE**

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

**615 S PALATINE HILL ROAD  
PORTLAND, OR 97219-7879**

**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 **JUN 1**, 2020, and ending **MAY 31**, 2021

**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

**RUBICON TECHNOLOGY PARTNERS II (CAYMAN),  
L.P.  
1911 11TH STREET, SUITE 400  
BOULDER, CO 80302**

**2(a)** EIN (if any)

**98-1483742**

**2(b)** Reference ID number

**3** Country under whose laws organized

**CAYMAN ISLANDS**

<b>4</b> Date of organization <b>04/15/2019</b>	<b>5</b> Principal place of business <b>CAYMAN ISLANDS</b>	<b>6</b> Principal business activity code number <b>523900</b>	<b>7</b> Principal business activity <b>INVESTMENTS</b>	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
--	---	---	--	---	---

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

**1** Name, address, and identification number of agent (if any) in the United States

**2** Check if the foreign partnership must file:

Form 1042  Form 8804  Form 1065

Service Center where Form 1065 is filed:

**E-FILE**

**3** Name and address of foreign partnership's agent in country of organization, if any

**WALKERS CORPORATE LIMITED  
CAYMAN CORPORATE CENTRE, 27 HOSPITAL  
GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS**

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(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?

**LP**

**10 a** 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?

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

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

Form **8865** (2020)

- 12 a** 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
- 15 a** 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> 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
					%	%
					%	%

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 O  
(Form 8865)**

**Transfer of Property to a Foreign Partnership  
(Under Section 6038B)**

OMB No. 1545-1668

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

▶ **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.**

Name of transferor **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **RUBICON TECHNOLOGY PARTNERS II (C L.P.)** EIN (if any) **98-1483742** Reference ID number (see instr)

- 1 a** 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 STMT 9**

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	03/02/21		26,907.				
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							
<b>Totals</b>			<b>552,712.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.5670 %** (b) After the transfer **.5700 %**

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

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

▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

**93-0386858**

**LEWIS & CLARK COLLEGE**

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

**615 S PALATINE HILL ROAD  
PORTLAND, OR 97219-7879**

**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 **JUN 1**, 2020, and ending **MAY 31**, 2021

**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

**RUBICON TECHNOLOGY PARTNERS III, L.P.**

**1911 11TH STREET, SUITE 400  
BOULDER, CO 80302**

**2(a)** EIN (if any)  
**98-1521586**

**2(b)** Reference ID number

**3** Country under whose laws organized  
**CAYMAN ISLANDS**

<b>4</b> Date of organization <b>03/13/2020</b>	<b>5</b> Principal place of business <b>CAYMAN ISLANDS</b>	<b>6</b> Principal business activity code number <b>523900</b>	<b>7</b> Principal business activity <b>INVESTMENTS</b>	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
--	---	---	--	---	---

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

**1** Name, address, and identification number of agent (if any) in the United States

**2** Check if the foreign partnership must file:  
Form 1042  Form 8804   Form 1065  
Service Center where Form 1065 is filed:  
**E-FILE**

**3** Name and address of foreign partnership's agent in country of organization, if any  
**WALKERS CORPORATE LIMITED  
CAYMAN CORPORATE CENTRE, 28 HOSPITAL  
GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS**

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(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? **LP**
- 10 a** 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

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

Form **8865** (2020)

- 12 a** 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
- 15 a** 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> 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.

<b>a</b> <input checked="" type="checkbox"/> Owns a direct interest	<b>b</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
					%	%
					%	%

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 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 **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **RUBICON TECHNOLOGY PARTNERS III,** EIN (if any) **98-1521586** Reference ID number (see instr)

- 1 a** 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	03/17/21		553,743.				
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							
<b>Totals</b>			<b>553,743.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0000** % (b) After the transfer **.2410** %

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

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

▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

**93-0386858**

**LEWIS & CLARK COLLEGE**

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

**615 S PALATINE HILL ROAD  
PORTLAND, OR 97219-7879**

**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 **JUN 1**, 2020, and ending **MAY 31**, 2021

**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

**WOODBOURNE CANADA PARTNERS III (INT), LP**

**190 ELGIN AVE**

**GEORGE TOWN, CAYMAN ISLANDS KY1-9005**

**2(a)** EIN (if any)

**98-1201289**

**2(b)** Reference ID number

**3** Country under whose laws organized

**CAYMAN ISLANDS**

<b>4</b> Date of organization	<b>5</b> Principal place of business <b>CAYMAN ISLANDS</b>	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
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**H** Provide the following information for the foreign partnership's tax year:

**1** Name, address, and identification number of agent (if any) in the United States

**2** Check if the foreign partnership must file:

Form 1042  Form 8804  Form 1065

Service Center where Form 1065 is filed:

**E-FILE**

**3** Name and address of foreign partnership's agent in country of organization, if any

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**WOODBOURNE CANADA MANAGEMENT INC  
100 WELLINGTON STREET WEST, STE 1201  
TORONTO, ONTARIO CANADA M5K 1H6**

**5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(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?

**LP**

**10 a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b

Yes  No

**b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)?

Yes  No

**11** Does this partnership meet both of the following requirements?

- 1. The partnership's total receipts for the tax year were less than \$250,000.
- 2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.

Yes  No

If "Yes," don't complete Schedules L, M-1, and M-2.

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

Form **8865** (2020)



- 12 a** 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
- 15 a** 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

<b>Schedule A</b>	<b>Constructive Ownership of Partnership Interest.</b> Check the boxes that apply to the filer. If you check box <b>b</b> , enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.			
<b>a</b> <input checked="" type="checkbox"/>	<b>b</b>			
Owns a direct interest	Owns a constructive interest			
Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

<b>Schedule A-1</b>	<b>Certain Partners of Foreign Partnership</b> (see instructions)		
Name	Address	Identification number (if any)	Check if foreign person

<b>Schedule A-2</b>	<b>Foreign Partners of Section 721(c) Partnership</b> (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
					%	%
					%	%

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

<b>Schedule A-3</b>	<b>Affiliation Schedule.</b> 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 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 **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **WOODBOURNE CANADA PARTNERS III (I** EIN (if any) **98-1201289** Reference ID number (see instr)

- 1 a** 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 STMT 10**

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	07/22/20		45,935.				
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							
<b>Totals</b>			<b>287,721.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **1.9410** % (b) After the transfer **1.9400** %

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

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

▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

**93-0386858**

**LEWIS & CLARK COLLEGE**

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

**615 S PALATINE HILL ROAD  
PORTLAND, OR 97219-7879**

**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 **JUN 1**, 2020, and ending **MAY 31**, 2021

**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

**LONE STAR REAL ESTATE FUND VI LP**

**WASHINGTON MALL, SUITE 304, 7 REID STREET  
HAMILTON, BERMUDA HM 11**

**2(a)** EIN (if any)

**98-1469075**

**2(b)** Reference ID number

**3** Country under whose laws organized

**BERMUDA**

<b>4</b> Date of organization	<b>5</b> Principal place of business <b>BERMUDA</b>	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
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**H** Provide the following information for the foreign partnership's tax year:

**1** Name, address, and identification number of agent (if any) in the United States

**2** Check if the foreign partnership must file:

Form 1042  Form 8804  Form 1065

Service Center where Form 1065 is filed:

**E-FILE**

**3** Name and address of foreign partnership's agent in country of organization, if any

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(b)(4)?

▶ 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?

▶ **LP**

**10 a** 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

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

Form **8865** (2020)

- 12 a** 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
- 15 a** 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> 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
					%	%
					%	%

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 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 **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **LONE STAR REAL ESTATE FUND VI LP** EIN (if any) **98-1469075** Reference ID number (see instr)

- 1 a** 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 STMT 11**

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	09/25/20		176,598.				
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							
<b>Totals</b>			<b>250,768.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0640** % (b) After the transfer **.0600** %

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

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

▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

**93-0386858**

**LEWIS & CLARK COLLEGE**

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

**615 S PALATINE HILL ROAD  
PORTLAND, OR 97219-7879**

**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 **JUN 1**, 2020, and ending **MAY 31**, 2021

**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

**ALTIMETER OFFSHORE, LTD.**

**2550 SAND HILL ROAD, SUITE 150  
MENLO PARK, CA 94025**

**2(a)** EIN (if any)

**2(b)** Reference ID number

**ALTIMETER21**

**3** Country under whose laws organized

**BRITISH VIRGIN ISL**

<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)
	<b>BRITISH VIRGIN I</b>			<b>USD</b>	<b>1.000000</b>

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

**1** Name, address, and identification number of agent (if any) in the United States

**2** Check if the foreign partnership must file:

Form 1042  Form 8804  Form 1065

Service Center where Form 1065 is filed:

**E-FILE**

**3** Name and address of foreign partnership's agent in country of organization, if any

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**SS & C FUND SERVICES - INVESTOR RELAT  
80 LAMBERTON ROAD  
WINDSOR, CT 06095**

**5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(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? \_\_\_\_\_

▶ **LP**

**10 a** 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

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

Form **8865** (2020)

- 12 a** 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
- 15 a** 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> 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.

<b>a</b> <input checked="" type="checkbox"/> Owns a direct interest	<b>b</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
					%	%
					%	%

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 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 **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **ALTIMETER OFFSHORE, LTD.** EIN (if any) Reference ID number (see instr) **ALTIMETER21**

- 1 a** 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	01/29/21		5,000,000.				
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							
<b>Totals</b>			<b>5,000,000.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0000** % (b) After the transfer **.1444** %

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018



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

▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

**2020**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

**93-0386858**

**LEWIS & CLARK COLLEGE**

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

**615 S PALATINE HILL ROAD  
PORTLAND, OR 97219-7879**

**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 **JUN 1**, 2020, and ending **MAY 31**, 2021

**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

**NIO INFRASTRUCTURE FEEDER FUND II SCSP**

**LANGELINIE ALLE 43  
COPENHAGEN, DENMARK 2100**

**2(a)** EIN (if any)

**2(b)** Reference ID number

**NIO21**

**3** Country under whose laws organized

**DENMARK**

<b>4</b> Date of organization	<b>5</b> Principal place of business <b>DENMARK</b>	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
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**H** Provide the following information for the foreign partnership's tax year:

**1** Name, address, and identification number of agent (if any) in the United States

**2** Check if the foreign partnership must file:

Form 1042  Form 8804  Form 1065

Service Center where Form 1065 is filed:

**E-FILE**

**3** Name and address of foreign partnership's agent in country of organization, if any

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**COPENHAGEN INFRASTRUCTURE PARTNERS  
LANGELINIE ALLE 43  
COPENHAGEN, DENMARK 2100**

**5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction 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 Regulations section 1.721(c)-1(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?

▶ **LP**

**10 a** 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

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

Form **8865** (2020)

- 12 a** 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
- 15 a** 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. 1.707-3 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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> 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.

<b>a</b> <input checked="" type="checkbox"/> Owns a direct interest	<b>b</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
					%	%
					%	%

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 O  
(Form 8865)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Transfer of Property to a Foreign Partnership  
(Under Section 6038B)**

OMB No. 1545-1668

▶ **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.**

Name of transferor **LEWIS & CLARK COLLEGE** Filer's identifying number **93-0386858**

Name of foreign partnership **NIO INFRASTRUCTURE FEEDER FUND II** EIN (if any) Reference ID number (see instr) **NIO21**

- 1 a** 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	12/28/20		457,657.				
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							
<b>Totals</b>			<b>457,657.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0000** % (b) After the transfer **.0370** %

**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**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

FORM 8865

SCHEDULE O - CASH TRANSFERS

STATEMENT 7

(A) DATE OF TRANSFER	(B) NUMBER OF ITEMS TRANSFER 'D	(C) FMV ON DATE OF TRANSFER	(D) COST OR OTHER BASIS	(E) SEC 704(C) ALLOCATION METHOD	(F) GAIN RECOGNIZED ON TRANSFER
07/10/20		30,000.			
09/18/20		60,000.			
12/18/20		60,000.			

FORM 8865

SCHEDULE O - CASH TRANSFERS

STATEMENT 8

(A) DATE OF TRANSFER	(B) NUMBER OF ITEMS TRANSFER 'D	(C) FMV ON DATE OF TRANSFER	(D) COST OR OTHER BASIS	(E) SEC 704(C) ALLOCATION METHOD	(F) GAIN RECOGNIZED ON TRANSFER
06/24/20		30,000.			
07/31/20		180,000.			
09/01/20		60,000.			
09/30/20		60,000.			
01/05/21		90,000.			
02/01/21		30,000.			
03/03/21		30,000.			
03/29/21		90,000.			
03/29/21		150,000.			

FORM 8865

SCHEDULE O - CASH TRANSFERS

STATEMENT 9

(A) DATE OF TRANSFER	(B) NUMBER OF ITEMS TRANSFER 'D	(C) FMV ON DATE OF TRANSFER	(D) COST OR OTHER BASIS	(E) SEC 704(C) ALLOCATION METHOD	(F) GAIN RECOGNIZED ON TRANSFER
03/02/21		26,907.			
07/14/20		162,847.			
11/18/20		30,173.			
03/02/21		304,417.			
05/12/21		28,368.			

FORM 8865

SCHEDULE O - CASH TRANSFERS

STATEMENT 10

(A) DATE OF TRANSFER	(B) NUMBER OF ITEMS TRANSFER 'D	(C) FMV ON DATE OF TRANSFER	(D) COST OR OTHER BASIS	(E) SEC 704(C) ALLOCATION METHOD	(F) GAIN RECOGNIZED ON TRANSFER
07/22/20		45,935.			
10/07/20		27,264.			
02/03/21		120,687.			
04/21/21		93,835.			

FORM 8865

SCHEDULE O - CASH TRANSFERS

STATEMENT 11

(A) DATE OF TRANSFER	(B) NUMBER OF ITEMS TRANSFER 'D	(C) FMV ON DATE OF TRANSFER	(D) COST OR OTHER BASIS	(E) SEC 704(C) ALLOCATION METHOD	(F) GAIN RECOGNIZED ON TRANSFER
09/25/20		176,598.			
08/31/20		74,170.			

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

OMB No. 1545-0026

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

Attachment  
 Sequence No. **128**

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

Name of transferor <b>LEWIS &amp; CLARK COLLEGE</b>	Identifying number (see instructions) <b>93-0386858</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership
<b>ATALAYA SPECIAL OPPORTUNITIES FUND VI LP</b>	<b>47-4286058</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>TRIANGLE REO PR CORP</b>	<b>5a</b> Identifying number, if any <b>47-5120725</b>
--	---

<b>6</b> Address (including country) <b>361 SAN FRANCISCO STREET, PENTHOUSE SAN JUAN 00901 PUERTO RICO</b>	<b>5b</b> Reference ID number <b>TRIANGLE</b>
---	--

**7** Country code of country of incorporation or organization  
**RQ**

**8** Foreign law characterization (see instructions)  
**CORPORATION**

- 9** Is the transferee foreign corporation a controlled foreign corporation? .....  **Yes**  **No**

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

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

**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)	05/31/2021	PROPERTIES	86.	86.	
Property with built-in loss					
<b>Totals</b>			86.	86.	

**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

**12 a** 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
Property described in sec. 367(d)(4)						
<b>Totals</b>						

- 14 a 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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .127 % (b) After .127 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - 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
- 20 a 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 <b>LEWIS &amp; CLARK COLLEGE</b>	Identifying number (see instructions) <b>93-0386858</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ..... Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ..... Yes  No
- b** Did the transferor remain in existence after the transfer? .....  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership
<b>BREP IX CAYMAN FEEDER (OFFSHORE) TE.1-SH L.P. C/O THE BLACKST</b>	<b>98-1536178</b>

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

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

Name of transferee (foreign corporation) <b>IQSA HOLDCO LTD.</b>	5a Identifying number, if any
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Address (including country) <b>44 ESPLANADE ST HELIER JE4 9WG JERSEY</b>	5b Reference ID number <b>IQSA</b>
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**7** Country code of country of incorporation or organization  
**JE**

**8** Foreign law characterization (see instructions)  
**CORPORATION**

- 9** Is the transferee foreign corporation a controlled foreign corporation? ..... Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	05/31/2021		109,561.		

**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					
<b>Totals</b>					

**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**

**12 a** 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
Property described in sec. 367(d)(4)						
<b>Totals</b>						

- 14 a 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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .000 % (b) After .077 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - 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
- 20 a 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**

▶ 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.

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

Name of transferor <b>LEWIS &amp; CLARK COLLEGE</b>	Identifying number (see instructions) <b>93-0386858</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ..... Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ..... Yes  No
- b** Did the transferor remain in existence after the transfer? .....  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership
<b>COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, LP</b>	<b>20-8306365</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>MONT BLANC BRANDS HOLDINGS S.A.R.L.</b>	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) <b>8, RUE LOU HEMMER        SENNINGBERG L-1748 LUXEMBOURG</b>	<b>5b</b> Reference ID number <b>MONT</b>
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**7** Country code of country of incorporation or organization  
**LU**

**8** Foreign law characterization (see instructions)  
**CORPORATION**

- 9** Is the transferee foreign corporation a controlled foreign corporation? ..... Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	05/31/2021		35.		

**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)	05/31/2021	ACR. INT./LOAN	1,170.	736.	434.
Property with built-in loss					
<b>Totals</b>			1,170.	736.	434.

**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

**12 a** 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
Property described in sec. 367(d)(4)						
<b>Totals</b>						

- 14 a 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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .700 % (b) After .700 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - 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
- 20 a 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**

▶ 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.

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

Name of transferor <b>LEWIS &amp; CLARK COLLEGE</b>	Identifying number (see instructions) <b>93-0386858</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ..... **Yes**  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ..... **Yes**  **No**
- b** Did the transferor remain in existence after the transfer? .....  **Yes**  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership
<b>DAVIDSON KEMPNER INSTITUTIONAL PARTNERS L.P.</b>	<b>13-3597020</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>DKIP (CAYMAN) II L.P.</b>	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) <b>190 ELGIN AVENUE        GEORGE TOWN, GRAND CAYMAN KY 1-9005 CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number <b>DKIP</b>
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**7** Country code of country of incorporation or organization  
**CJ**

**8** Foreign law characterization (see instructions)  
**CORPORATION**

- 9** Is the transferee foreign corporation a controlled foreign corporation? ..... **Yes**  **No**

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	05/31/2021		987,421.		

**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					
<b>Totals</b>					

**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**

**12 a** 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
Property described in sec. 367(d)(4)						
<b>Totals</b>						



- 14 a 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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .054 % (b) After .062 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - 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
- 20 a 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 <b>LEWIS &amp; CLARK COLLEGE</b>	Identifying number (see instructions) <b>93-0386858</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ..... Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ..... Yes  No
- b** Did the transferor remain in existence after the transfer? .....  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership
<b>GSR VENTURES VI, LP</b>	<b>98-1390218</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>SPARK EDUCATION LIMITED</b>	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) <b>OASIS INTERNATIONAL CAYMAN LIMITED, SUITE #4-210, GOVER        GRAND CAYMAN KY1-1209 CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number <b>SPARK</b>
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**7** Country code of country of incorporation or organization  
**CJ**

**8** Foreign law characterization (see instructions)  
**CORPORATION**

- 9** Is the transferee foreign corporation a controlled foreign corporation? ..... Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	08/04/2020		128,272.		

**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**

**12 a** 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
Property described in sec. 367(d)(4)						
Totals						

- 14 a 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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .009 % (b) After .020 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - 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
- 20 a 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**

▶ 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.

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

Name of transferor <b>LEWIS &amp; CLARK COLLEGE</b>	Identifying number (see instructions) <b>93-0386858</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ..... **Yes**  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ..... **Yes**  **No**
- b** Did the transferor remain in existence after the transfer? .....  **Yes** **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>57 STARS GLOBAL OPPORTUNITY FUND 4 BLOCKER (CAYMAN), L.</b>	<b>5a</b> Identifying number, if any <b>98-1249882</b>
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<b>6</b> Address (including country) <b>616 H STREET NW SUITE 450 WASHINGTON, DC 20001</b>	<b>5b</b> Reference ID number <b>STARS</b>
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**7** Country code of country of incorporation or organization  
**CJ**

**8** Foreign law characterization (see instructions)  
**EXEMPTED COMPANY**

- 9** Is the transferee foreign corporation a controlled foreign corporation? ..... **Yes**  **No**

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	04/29/2021		184,670.		

**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**

**12 a** 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
Property described in sec. 367(d)(4)						
Totals						

- 14 a 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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 9.100 % (b) After 9.100 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - 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
- 20 a 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 <b>LEWIS &amp; CLARK COLLEGE</b>	Identifying number (see instructions) <b>93-0386858</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ..... Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ..... Yes  No
- b** Did the transferor remain in existence after the transfer? .....  Yes No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

Name of transferee (foreign corporation) <b>HG VORA OPPORTUNISTIC CAPITAL (CAYMAN) FUND LP</b>	5a Identifying number, if any <b>93-1483688</b>
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Address (including country) <b>89 NEXUS WAY CAMANA BAY, GRAND CAYMAN KY1-9009 CAYMAN ISLANDS</b>	5b Reference ID number
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**7** Country code of country of incorporation or organization  
**CJ**

**8** Foreign law characterization (see instructions)  
**PARTNERSHIP**

- 9** Is the transferee foreign corporation a controlled foreign corporation? ..... Yes  No



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	01/29/2021		300,000.		

**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**

**12 a** 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
Property described in sec. 367(d)(4)						
Totals						

- 14 a 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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 1.674 % (b) After 1.674 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - 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
- 20 a 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 <b>LEWIS &amp; CLARK COLLEGE</b>	Identifying number (see instructions) <b>93-0386858</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ..... **Yes**  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ..... **Yes**  **No**
- b** Did the transferor remain in existence after the transfer? .....  **Yes** **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

4 Name of transferee (foreign corporation) <b>OHA STRATEGIC CREDIT II (OFFSHORE), L.P.</b>	5a Identifying number, if any <b>98-1260883</b>
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6 Address (including country) <b>201 MAIN STREET, SUITE 1250 FORT WORTH, TX 76102</b>	5b Reference ID number
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7 Country code of country of incorporation or organization  
**CJ**

8 Foreign law characterization (see instructions)  
**PARTNERSHIP**

- 9** Is the transferee foreign corporation a controlled foreign corporation? ..... **Yes**  **No**

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	STMT 12				

**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**

**12 a** 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
Property described in sec. 367(d)(4)						
Totals						

- 14 a 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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .200 % (b) After .200 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - 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
- 20 a 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

CASH

(A) DATE OF TRANSFER	(C) FAIR MARKET VALUE ON DATE OF TRANSFER
12/01/2020	300,000.
03/16/2021	150,000.
	<hr/>
	450,000.
	<hr/> <hr/>

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

Department of the Treasury  
Internal Revenue Service

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

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

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

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

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>LEWIS &amp; CLARK COLLEGE</b>	Taxpayer identification number (TIN) <b>93-0386858</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>615 S PALATINE HILL ROAD</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PORTLAND, OR 97219-7879</b>	

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

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

**ANDREA DOOLEY**

- The books are in the care of ▶ **615 S PALATINE HILL ROAD - PORTLAND, OR 97219-7899**  
Telephone No. ▶ **503-768-7801** 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 APRIL 18, 2022, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning JUN 1, 2020, and ending MAY 31, 2021.

**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>	\$	28,937.
<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>	\$	28,937.
<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.

# TAX RETURN FILING INSTRUCTIONS

OR Form CT-12

FOR THE YEAR ENDING

May 31, 2021

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**Prepared For:**

Lewis & Clark College  
0615 SW Palatine Hill Road  
Portland, OR 97219

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**Prepared By:**

Baker Tilly US, LLP  
225 S 6th St #2300  
Minneapolis, MN 55402

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**Amount Of Tax:**

\$2,400

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**Make Check Payable To:**

Oregon Department of Justice

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**Mail Tax Return and Check (if applicable) To:**

Charitable Activities Section  
Oregon Department of Justice  
100 SW Market Street  
Portland, OR 97201-5702

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**Return Must be Mailed On or Before:**

April 15, 2022

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**Special Instructions:**

The return should be signed and dated.



Form **CT-12**

For Oregon Charities

For Accounting Periods Beginning in:

**2020**

**Charitable Activities Section  
Oregon Department of Justice**

100 SW Market Street  
Portland, OR 97201-5702  
Email: charitable@doj.state.or.us  
Website: https://www.doj.state.or.us

VOICE (971) 673-1880  
TTY (800) 735-2900  
FAX (971) 673-1882

**Line-by-line instructions for completing the annual report form can be found on our website.**

You can now file reports and pay by credit card using our online form at <https://justice.oregon.gov/paymentportal/Account/Login>

**Section I. General Information**

1. **Cross Through Incorrect Items and Correct Here:**  
(See instructions for change of name or accounting period.)

Registration #: \_\_\_\_\_

Organization Name: LEWIS & CLARK COLLEGE

Address: 615 S. PALATINE HILL ROAD  
PORTLAND, OR 97219-7879

City, State, Zip: 503-768-7801

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Amended Report?

Email: \_\_\_\_\_

Period Beginning: 06/01/20 Period Ending: 05/31/21

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements.  Yes  No

3. Is the organization a party to a contract with a fundraising firm that relates to solicitations in Oregon? If yes, check the type of solicitations;  in-person;  direct mail;  advertising;  vending machine;  telephone; or  other solicitations.  Yes  No  
If yes, also write the name of the fundraising firm(s) here: \_\_\_\_\_ (If you checked "other solicitations", attach an explanation.)

4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions.  Yes  No

5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination or revocation letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter.  Yes  No

6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.)  Yes  No

7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address
ANDREA DOOLEY	VP BUSINESS	(503) 768-7801	615 S. PALATINE HILL ROAD PORTLAND, OR 97129-7899

8. List of Officers, Directors, Trustees and Key Employees - List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing this section. **(Oregon law requires a minimum of three directors for nonprofit public benefit corporations.)**

(A) Name, mailing address, daytime phone number and email address	(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name: SEE IRS FORM 990, PART VII Address: _____ Phone: _____ Email: _____		
Name: _____ Address: _____ Phone: _____ Email: _____		
Name: _____ Address: _____ Phone: _____ Email: _____		

**Form Continued on Reverse Side**

**Section II. Fee Calculation**

<p>9. <b>Total Revenue</b> . . . . .</p> <p><small>(From Part I, Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF; Line 9 on Form 1041; or see the CT-12 instructions for how to calculate total revenue. <b>Attach explanation if Total Revenue is \$0.</b>)</small></p>	9.	205,255,479.00																
<p>10. <b>Revenue Fee</b> . . . . .</p> <p><small>(See chart below. Minimum fee is \$20, even if total revenue is \$0 or a negative amount.)</small></p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><small>Amount on Line 9</small></th> <th style="text-align: left;"><small>Revenue Fee</small></th> </tr> </thead> <tbody> <tr><td>\$0 - \$24,999</td><td>\$20</td></tr> <tr><td>\$25,000 - \$49,999</td><td>\$50</td></tr> <tr><td>\$50,000 - \$99,999</td><td>\$90</td></tr> <tr><td>\$100,000 - \$249,999</td><td>\$150</td></tr> <tr><td>\$250,000 - \$499,999</td><td>\$200</td></tr> <tr><td>\$500,000 - \$999,999</td><td>\$300</td></tr> <tr><td>\$1,000,000 or more</td><td>\$400</td></tr> </tbody> </table>	<small>Amount on Line 9</small>	<small>Revenue Fee</small>	\$0 - \$24,999	\$20	\$25,000 - \$49,999	\$50	\$50,000 - \$99,999	\$90	\$100,000 - \$249,999	\$150	\$250,000 - \$499,999	\$200	\$500,000 - \$999,999	\$300	\$1,000,000 or more	\$400	10.	400.00
<small>Amount on Line 9</small>	<small>Revenue Fee</small>																	
\$0 - \$24,999	\$20																	
\$25,000 - \$49,999	\$50																	
\$50,000 - \$99,999	\$90																	
\$100,000 - \$249,999	\$150																	
\$250,000 - \$499,999	\$200																	
\$500,000 - \$999,999	\$300																	
\$1,000,000 or more	\$400																	
<p>11. <b>Net Assets or Fund Balances at End of the Reporting Period</b> . . . . .</p> <p><small>(From Part I, Line 22 (end of year) on Form 990; Line 21 on Form 990-EZ; or Part III, Line 6 on Form 990-PF; or see the CT-12 instructions to calculate. <b>Attach explanation if amount is \$0 or a negative number</b>)</small></p>	11.	394,794,969.00																
<p>12. <b>Net Fixed Assets Used to Conduct Charitable Activities</b> . . . . .</p> <p><small>(Generally, from Part X, Line 10c on Form 990; Line 23B and possibly 24B on Form 990-EZ; or Part II, Line 14b on Form 990-PF; or see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)</small></p>	12.	159,248,096.00																
<p>13. <b>Amount Subject to Net Assets or Fund Balances Fee</b> . . . . .</p> <p><small>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)</small></p>	13.	235,546,873.00																
<p>14. <b>Net Assets or Fund Balances Fee</b> . . . . .</p> <p><small>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. <b>Not to exceed \$2,000.</b> Round cents to the nearest whole dollar.)</small></p>	14.	2,000.00																
<p>15. Are you filing this report late? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No . . . . .</p> <p><small>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</small></p>	15.																	
<p>16. <b>Total Amount Due</b> . . . . .</p> <p><small>(Add Lines 10, 14, and 15. Make check payable to the <b>Oregon Department of Justice</b>.)</small></p>	16.	2,400.00																
<p>17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 &amp; 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions. Such organizations may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available.</p>																		

**Please Sign Here**

Under penalties of perjury, I declare that I am an officer/director of the organization. I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

⇒ \_\_\_\_\_

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title VP BUSINESS & FINANCE

\_\_\_\_\_

Officer's name (printed) \_\_\_\_\_ Address 615 S PALATINE HILL ROAD - PORTLAND, OR 97129-7899

\_\_\_\_\_

Phone (503) 768-7801

**Paid Preparer's Use Only**

⇒ Lauren H. Wilson

Preparer's signature \_\_\_\_\_ Date 03/28/22 Phone (612) 876-4500

\_\_\_\_\_

Preparer's name (printed) BAKER TILLY US, LP Address 225 S 6TH ST #2300

\_\_\_\_\_

Address MINNEAPOLIS, MN 55402

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitable-activities/annual-reporting-for-charities/file-your-annual-report>. If you click the appropriate link for this year's form, the instructions are included in that document. If you would like us to send a copy of the instructions, please call us at 971-673-1880 or send an email to [charitable@doj.state.or.us](mailto:charitable@doj.state.or.us).

# TAX RETURN FILING INSTRUCTIONS

Oregon Form 20

**FOR THE YEAR ENDING**

May 31, 2021

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**Prepared For:**

Lewis & Clark College  
0615 SW Palatine Hill Road  
Portland, OR 97219

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**Prepared By:**

Baker Tilly US, LLP  
225 S 6th St #2300  
Minneapolis, MN 55402

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**Amount Of Tax:**

\$0

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**Make Check Payable To:**

Oregon Department of Revenue

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**Mail Tax Return and Check (if applicable) To:**

Oregon Department of Revenue  
PO Box 14777  
Salem, OR 97309-0960

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**Return Must be Mailed On or Before:**

April 15, 2022

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**Special Instructions:**

The return should be signed and dated.

**2020 Form OR-20**  
**Oregon Corporation Excise Tax Return**

Oregon Department of Revenue

Page 1 of 7 ● Use UPPERCASE letters. ● Use blue or black ink. ● Print actual size (100%). ● Don't submit photocopies or use staples.

Fiscal year beginning (MM/DD/YYYY)      Fiscal year ending (MM/DD/YYYY)  
06/01/2020      05/31/2021

**See instructions for checkboxes (check all that apply)**

- |   |   |  |   |
|---|---|--|---|
| <input type="checkbox"/> New name                 | <input type="checkbox"/> New address                                | <input type="checkbox"/> OR-FCG-20         | <input checked="" type="checkbox"/> Extension           |
| <input checked="" type="checkbox"/> Form OR-37    | <input type="checkbox"/> REIT/RIC                                   | <input type="checkbox"/> Amended           | <input type="checkbox"/> Form OR-24                     |
| <input type="checkbox"/> IC-DISC                  | <input type="checkbox"/> Ag co-op                                   | <input type="checkbox"/> Federal Form 8886 | <input type="checkbox"/> GILTI included on federal form |
| <input type="checkbox"/> Accounting period change | <input type="checkbox"/> Alternative apportionment request included |  |   |

Legal name

LEWIS & CLARK COLLEGE

Federal employer identification number (FEIN)

93-0386858

DBA/ABN

Attn: or c/o, first name      Initial      Attn: or c/o, last name

Current address

615 S. PALATINE HILL ROAD

City      State      ZIP code  
PORTLAND      OR      97219

Contact first name      Initial      Contact last name

ANDREA      DOOLEY

Contact phone

503-768-7801

Email



Page 2 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Only complete questions A through D if this is your first return, or the answer changed during this tax year.

A. Incorporated in (state) Incorporated on (date) (MM/DD/YYYY)

B. State of commercial domicile C. Date business activity began in Oregon (MM/DD/YYYY) D. Business activity code

E. (1) Consolidated federal return (2) Consolidated Oregon return (3) Corporations included in consolidated federal return, but not in Oregon return

F. Name of parent corporation, if applicable

FEIN of parent corporation, if applicable G. Number of Oregon corporations

H. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire

I. List the tax years for which your federal taxable income was changed by an IRS audit or by an amended federal return filed during this tax year

J. If first return, indicate: New business Successor to previous business

Name of previous business

FEIN

K. If final return, indicate: Withdrawn Dissolved Merged or reorganized

Name of merged or reorganized corporation

FEIN

L. Utility or telecommunications companies (see instructions) M. Interstate broadcaster (see instructions)

N. Fill in the amount of your total Oregon sales . . . . . N.

Page 3 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

1. Taxable income from U.S. corporation income tax return (see instructions) . . . . .	1.	38,469.00
2. Total additions from Schedule OR-ASC-CORP, Section A (see instructions) . . . . .	2.	
3. Income after additions (line 1 plus line 2) . . . . .	3.	38,469.00
4. Total subtractions from Schedule OR-ASC-CORP, Section B (see instructions) . . . . .	4.	
5. Income before net loss deduction (line 3 minus line 4). <b>If income is derived from sources both in Oregon and other states, carry amount from line 5 to Schedule OR-AP, part 2, line 1</b> . . . . .	5.	38,469.00
6. Net loss deduction if not apportioned (include schedule, enter as a positive number) . . . . .	6.	
7. Net capital loss deduction if not apportioned (include schedule, enter as a positive number) . . . . .	7.	
8. Enter the apportionment percentage from Schedule OR-AP, part 1, line 23; enter 100.0000 if you don't apportion income. <b>You must include Schedule OR-AP to apportion income</b> . . . . .	8.	100.0000 %
9. Oregon taxable income (line 5 minus lines 6 and 7, or Schedule OR-AP, part 2, line 12) . . . . .	9.	38,469.00

**Tax**

10. Calculated excise tax (see instructions) . . . . .	10.	2,539.00
11. Schedule OR-FCG-20 adjustment (include schedule) . . . . .	11.	
12. Total calculated excise tax (line 10 minus line 11) . . . . .	12.	2,539.00
13. Minimum tax (see instructions) . . . . .	13.	150.00
14. Tax (greater of line 12 or line 13) . . . . .	14.	2,539.00
15. Tax adjustments (see instructions, include schedule) . . . . .	15.	
16. Tax before credits (line 14 plus line 15) . . . . .	16.	2,539.00

Credits

Table with 2 columns: Description and Amount. Rows include: 17. Total standard credits from Schedule OR-ASC-CORP, Section C . . . . 17.; 18. Tax after standard credits (line 16 minus line 17, not less than minimum tax) . . . . . 18. 2,539. 00; 19. Total carryforward credits from Schedule OR-ASC-CORP, Section D . . 19.

Excise tax

Table with 2 columns: Description and Amount. Rows include: 20. Excise tax after standard and carryforward credits (line 18 minus line 19, not below minimum tax; see instructions) . . . . . 20. 2,539. 00; 21. LIFO benefit recapture subtraction (see instructions) . . . . . 21.; 22. Net excise tax (line 20 minus line 21) . . . . . 22. 2,539. 00; 23. 2020 Estimated tax payments, other prepayments, and refundable credits from Schedule ES line 8. Include payments made with extension. . . . . 23. 5,382. 00; 24. Withholding payments made on your behalf from pass-through entity or real estate income (include schedule) . . . . . 24.; 25. Tax due. Is line 22 more than line 23 plus line 24? If so, line 22 minus lines 23 and 24. . . . . Tax due 25.; 26. Overpayment. Is line 22 less than line 23 plus line 24? If so, line 23 plus line 24, minus line 22 . . . . . Overpayment 26. 2,843. 00; 27. Penalty due with this return . . . . . 27.; 28. Interest due with this return . . . . . 28. . 00; 29. Interest on underpayment of estimated tax (include Form OR-37) . . . 29. 4. 00; 30. Total penalty and interest (add lines 27 through 29) . . . . . 30. 4. 00

Continued on next page



Page 5 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

31. Total due (line 25 plus line 30) . . . . . **Total due** 31. 4. 00

32. **Refund** available (line 26 minus line 30) . . . . . **Refund** 32. 2,839. 00

33. Amount of refund to be credited to your open estimated tax account . 33. 2,839. 00

34. Net refund (line 32 minus line 33) . . . . . **Net refund** 34.

**Schedule ES - Estimated tax payments, other prepayments, and refundable credits**

1. Quarter 1

Name of payer

Payer's FEIN

Date paid

1. Amount paid . . . . . 1.

2. Quarter 2

Name of payer

Payer's FEIN

Date paid

2. Amount paid . . . . . 2.

3. Quarter 3

Name of payer

Payer's FEIN

Date paid

3. Amount paid . . . . . 3.





Page 6 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

4. Quarter 4

Name of payer

Payer's FEIN

Date paid

4. Amount paid . . . . . 4.

Schedule ES

5. Overpayment of another year's tax applied as a credit against this year's tax . . . . . 5. 2,382.00

6. Payments made with extension or other prepayments for this tax year . 6. 3,000.00
Date paid (MM/DD/YYYY)
10/15/2021

7. Total refundable credits from Schedule OR-ASC-CORP, Section E . . . 7.

8. Total prepayments and refundable credits (carry to line 23 on page 4) . 8. 5,382.00

Continued on next page



Page 7 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Under penalty of false swearing, I declare that the information in this return and any enclosures are true, correct, and complete.

Signature of officer

X

Date (MM/DD/YYYY)

First name of officer

Initial

Last name of officer

Title of officer

VP BUSINESS & FINANCE

Signature of preparer other than taxpayer

X *Lauren H. Mohr*

Date (MM/DD/YYYY) 03/28/22

Phone

Preparer license number

First name of preparer

612-876-4500

P00447603

BAKER TILLY US, LP

Initial

Last name of preparer

Address of preparer

225 S. 6TH ST #2300

City

MINNEAPOLIS

State

ZIP code

MN

55402

Mail refund returns and no tax due returns to:

Refund, PO Box 14777, Salem OR 97309-0960

Mail tax-to-pay returns with payment to:

Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470

Do not include a payment voucher with your return. Include a complete copy of your federal Form 1120 and schedules.

0W44C5 2.000



**2020 Form OR-37**  
**Underpayment of Oregon Corporation Estimated Tax**

Oregon Department of Revenue

Page 1 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Legal name of corporation (as shown on your Oregon return)

LEWIS & CLARK COLLEGE

Federal employer identification number (FEIN)

93-0386858

**Current and prior year information**

1. Current year net excise or income tax (from Form OR-20, OR-20-INC, OR-20-INS, or OR-20-S) . . . . . 1.	2,539.00
2. Prior year net excise or income tax . . . . . 2.	9,910.00

**Part 1 - Figuring the required installments**

**Exception 1: Figuring the required installments for exception 1.**

3a. Quarter 1: Current year net tax (25% of line 1) . . . . . 3a.	635.00
3b. Quarter 2: Current year net tax (25% of line 1) . . . . . 3b.	635.00
3c. Quarter 3: Current year net tax (25% of line 1) . . . . . 3c.	635.00
3d. Quarter 4: Current year net tax (25% of line 1) . . . . . 3d.	635.00

**Exception 2: Figuring the required installments for exception 2 (high-income taxpayers may use this exception for the first installment only - See instructions).**

4a. Quarter 1: Prior year net tax (25% of line 2) . . . . . 4a.	2,478.00
4b. Quarter 2: Prior year net tax (25% of line 2) . . . . . 4b.	2,478.00
4c. Quarter 3: Prior year net tax (25% of line 2) . . . . . 4c.	2,478.00
4d. Quarter 4: Prior year net tax (25% of line 2) . . . . . 4d.	2,478.00

OD4425 2.000



Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Exception 3: Annualized income (lines 22 through 28)

- 5a. Quarter 1: Net annualized tax (25% of line 28a) . . . . . 5a.
5b. Quarter 2: Net annualized tax (25% of line 28b) . . . . . 5b.
5c. Quarter 3: Net annualized tax (25% of line 28c) . . . . . 5c.
5d. Quarter 4: Net annualized tax (25% of line 28d) . . . . . 5d.

Exception 4: Recurring seasonal income (see instructions)

- 6a. Quarter 1: . . . . . 6a.
6b. Quarter 2: . . . . . 6b.
6c. Quarter 3: . . . . . 6c.
6d. Quarter 4: . . . . . 6d.

Part 2: Figuring the underpayment (high-income taxpayers, see instructions)

Table with 4 columns (7a, 7b, 7c, 7d) and 4 rows (8a-8d). Row 8a: 7a: 1, 7b: 1, 7c: 1, 7d: 1, 8a: 635.00. Row 8b: 8b: 635.00. Row 8c: 8c: 635.00. Row 8d: 8d: 635.00.

0D4426 2.000



Page 3 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 1: Underpayment calculation

10a. Required Installment (from line 8a) . . . . .	10a.	635.00
11a. Estimated tax paid or credited for quarter 1 . . . . .	11a.	2,382.00
12a. Total tax paid (from line 11a) . . . . .	12a.	2,382.00
13a. Overpayment. Subtract line 10a from line 12a . . . . .	13a.	1,747.00
14a. Underpayment. Subtract line 12a from line 10a . . . . .	14a.	

Quarter 2: Underpayment calculation

9b. Underpayment from line 14a . . . . .	.9b.	
10b. Total tax due. Add lines 8b and 9b . . . . .	10b.	635.00
11b. Estimated tax paid or credited for quarter 2 . . . . .	11b.	00
12b. Overpayment from line 13a . . . . .	12b.	1,747.00
13b. Total tax paid. Add lines 11b and 12b . . . . .	13b.	1,747.00
14b. Overpayment. Subtract line 10b from line 13b . . . . .	14b.	1,112.00
15b. Underpayment. Subtract line 13b from line 10b . . . . .	15b.	



Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 3: Underpayment calculation

9c. Underpayment from line 15b . . . . .	9c.	
10c. Total tax due. Add lines 8c and 9c . . . . .	10c.	635.00
11c. Estimated tax paid or credited for quarter 3. . . . .	11c.	
12c. Overpayment from line 14b . . . . .	12c.	1,112.00
13c. Total tax paid. Add lines 11c and 12c . . . . .	13c.	1,112.00
14c. Overpayment. Subtract line 10c from line 13c . . . . .	14c.	477.00
15c. Underpayment. Subtract line 13c from line 10c . . . . .	15c.	

Quarter 4: Underpayment calculation

9d. Underpayment from line 15c . . . . .	9d.	
10d. Total tax due. Add lines 8d and 9d . . . . .	10d.	635.00
11d. Estimated tax paid or credited for quarter 4. . . . .	11d.	
12d. Overpayment from line 14c . . . . .	12d.	477.00
13d. Total tax paid. Add lines 11d and 12d . . . . .	13d.	477.00
14d. Overpayment. Subtract line 10d from line 13d . . . . .	14d.	
15d. Underpayment. Subtract line 13d from line 10d . . . . .	15d.	158.00



Part 3 - Calculating interest on underpayments (see instructions)

Quarter 1: Underpayment interest

16a. Enter the amount of underpayment from line 14a. . . . . 16a. 0 00

17a. Date estimated payment was due . . . . . 17a. 09/15/2020

18a. Enter the earliest date the installment was paid or the due date of  
the following installment. . . . . 18a. 11/15/2020

19a. Number of days between dates on lines 17a and 18a. . . . . 19a. 62

20a. Interest due (see instructions) . . . . . 20a. 0 00

Quarter 2: Underpayment interest

16b. Enter the amount of underpayment from line 15b. . . . . 16b. 0 00

17b. Date estimated payment was due . . . . . 17b. 11/15/2020

18b. Enter the earliest date the installment was paid or the due date  
of the following installment . . . . . 18b. 02/15/2020

19b. Number of days between dates on lines 17b and 18b. . . . . 19b. 92

20b. Interest due (see instructions) . . . . . 20b. 0 00

Quarter 3: Underpayment interest

16c. Enter the amount of underpayment from line 15c. . . . . 16c. 0 00

17c. Date estimated payment was due . . . . . 17c. 02/15/2021

18c. Enter the earliest date the installment was paid or the due date  
of the following installment . . . . . 18c. 05/15/2021

19c. Number of days between dates on lines 17c and 18c. . . . . 19c. 89

20c. Interest due (see instructions) . . . . . 20c. 0 00



Quarter 4: Underpayment interest

16d. Enter the amount of underpayment from line 15d. . . . . 16d. 158.00

17d. Date estimated payment was due . . . . . 17d. 05/15/2021

18d. Enter the earliest date the installment was paid or the due date  
of the return. . . . . 18d. 10/15/2021

19d. Number of days between dates on lines 17d and 18d. . . . . 19d. 153

20d. Interest due (see instructions) . . . . . 20d. 4.00

21. Total interest due (add line 20a, 20b, 20c, 20d), . . . . . 21. 4.00

Enter the amount from line 21 on the "interest on underpayment of estimated tax" line on your return.

Part 4 - Exception 3 Annualized income worksheet (see instructions)

Quarter 1 - Figuring annualized income

22a. Number of months in annualization period . . . . . 22a.

23a. Actual income for the period on line 22a, less net losses carried  
forward from prior tax years . . . . . 23a.

24a. Annualization factors based on selected annualized period . . . . . 24a.

25a. Annualized income (line 23a x line 24a) . . . . . 25a.

26a. Annualized tax (see calculated tax rate in instructions) . . . . . 26a.

27a. Less credits corporation is entitled to for months shown on  
line 22a. . . . . 27a.

28a. Net annualized tax (use to figure line 5a) . . . . . 28a.



**Quarter 2 - Figuring annualized income**

- 22b. Number of months in annualization period . . . . . 22b.
- 23b. Actual income for the period on line 22b, less net losses carried forward from prior tax years . . . . . 23b.
- 24b. Annualization factors based on selected annualized period . . . . . 24b.
- 25b. Annualized income (line 23b x line 24b) . . . . . 25b.
- 26b. Annualized tax (see calculated tax rate in instructions) . . . . . 26b.
- 27b. Less credits corporation is entitled to for months shown on line 22b . . . . . 27b.
- 28b. Net annualized tax (use to figure line 5b) . . . . . 28b.

**Quarter 3 - Figuring annualized income**

- 22c. Number of months in annualization period . . . . . 22c.
- 23c. Actual income for the period on line 22c, less net losses carried forward from prior tax years . . . . . 23c.
- 24c. Annualization factors based on selected annualized period . . . . . 24c.
- 25c. Annualized income (line 23c x line 24c) . . . . . 25c.
- 26c. Annualized tax (see calculated tax rate in instructions) . . . . . 26c.
- 27c. Less credits corporation is entitled to for months shown on line 22c . . . . . 27c.
- 28c. Net annualized tax (use to figure line 5c) . . . . . 28c.

Page 8 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 4 - Figuring annualized income

- 22d. Number of months in annualization period . . . . . 22d.
- 23d. Actual income for the period on line 22d, less net losses carried forward from prior tax years . . . . . 23d.
- 24d. Annualization factors based on selected annualized period . . . . . 24d.
- 25d. Annualized income (line 23d x line 24d) . . . . . 25d.
- 26d. Annualized tax (see calculated tax rate in instructions) . . . . . 26d.
- 27d. Less credits corporation is entitled to for months shown on line 22d . . . . . 27d.
- 28d. Net annualized tax (use to figure line 5d) . . . . . 28d.

Include this form with your corporation return if you owe interest or meet an exception, and check the "Form OR-37" box on the return.



**2020 Schedule OR-AP**  
**Apportionment of Income for Corporations and Partnerships**

Oregon Department of Revenue

Page 1 of 4 ● Use UPPERCASE letters. ● Use blue or black ink. ● Print actual size (100%). ● Don't submit photocopies or use staples.

Legal name of corporation (as shown on your Oregon return)

LEWIS & CLARK COLLEGE

Federal employer identification number (FEIN)

93-0386858

Describe the nature and provide the location(s) of your Oregon business activities:

COLLEGE IN PORTLAND OREGON WITH UNRELATED BUSINESS INCOME ACTIVITIES

**Part 1 - Apportionment information**

**Property/real estate income and interest factor**

*(Don't enter an amount less than zero)*

**Oregon**

1a. Inventories . . . . .	1a.	
2a. Buildings and other depreciable assets . . . . .	2a.	280,206,461.00
3a. Land. . . . .	3a.	18,528,127.00
4a. Other assets . . . . .	4a.	
5a. Minus: Construction in progress. . . . .	5a.	
6a. Rented property (capitalize at 8 times the rental rate paid) . . . . .	6a.	
7a. Net income from real property (insurance only). . . . .	7a.	298,734,588.00
8a. Interest received on loans secured by real property (insurance only) . . . . .	8a.	
9a. <b>Total</b> property or real estate income and interest (Oregon) . . . . .	9a.	298,734,588.00

**Everywhere**

1b. Inventories . . . . .	1b.	
2b. Buildings and other depreciable assets . . . . .	2b.	280,206,461.00
3b. Land . . . . .	3b.	18,528,127.00
4b. Other assets . . . . .	4b.	
5b. Minus: Construction in progress . . . . .	5b.	
6b. Rented property (capitalize at 8 times the rental rate paid). . . . .	6b.	
7b. Net income from real property (insurance only) . . . . .	7b.	298,734,588.00
8b. Interest received on loans secured by real property (insurance only). . . . .	8b.	
9b. <b>Total</b> property or real estate income and interest (Everywhere). . . . .	9b.	298,734,588.00

**Payroll factor (wage and commission)**

**Oregon**

10a. Compensation of officers . . . . .	10a.	2,521,238.00
11a. Other wages, salaries, and commissions . . . . .	11a.	51,671,003.00
12a. <b>Total</b> wages and compensation (Oregon). . . . .	12a.	54,192,241.00

**Everywhere**

10b. Compensation of officers . . . . .	10b.	2,521,238.00
11b. Other wages, salaries, and commissions . . . . .	11b.	51,671,003.00
12b. <b>Total</b> wages and compensation (Everywhere). . . . .	12b.	54,192,241.00

Sales factor

Oregon

13. Shipped from outside Oregon . . . . .	13.	
14. Shipped from inside Oregon . . . . .	14.	
15. Shipped from Oregon to the United States government . . . . .	15.	
16. Shipped from Oregon to purchasers where corporation isn't taxable. . . . .	16.	
17. Partnership sales (from Schedule OR-PI) . . . . .	17.	
18. Other business receipts . . . . .	18.	46,314.00
19. Direct premiums (insurance only) . . . . .	19.	
20. Annuity considerations (insurance only) . . . . .	20.	
21. Finance and service charge (insurance only) . . . . .	21.	
22a. Total sales (Oregon) . . . . .	22a.	46,314.00

Everywhere

22b. Total sales (Everywhere) . . . . .	22b.	46,314.00
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23. Oregon apportionment percentage (See Instructions) (Enter the amount from the worksheet) (Round to four decimal places). . . . .	23.	100.0000 %
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Part 2 - Taxable income computation

1. Income . . . . .	1.	38,469.00
2. Subtract: Net nonapportionable income included in line 1. Include schedule . . . . .	2.	
3. Subtract: Gains from prior year installment sales included in line 1. Include schedule . . . . .	3.	
4. Total net income subject to apportionment . . . . .	4.	38,469.00
5. Oregon apportionment percentage (from part 1, line 23) (Round to four decimal places) . . . . .	5.	100 %
6. Income apportioned to Oregon (line 4 times line 5) . . . . .	6.	38,469.00
7. Add: Net nonapportionable income allocated entirely to Oregon. Include schedule . . . . .	7.	
8. Add: Gain from prior year installment sales apportioned to Oregon. Include schedule . . . . .	8.	
9. Total of lines 6, 7, and 8 . . . . .	9.	38,469.00
10a. Oregon apportioned net loss from prior years. Include schedule . . . . .	10a.	
10b. Net capital loss from other years. Include schedule . . . . .	10b.	
11. Total loss (line 10a plus line 10b) . . . . .	11.	
12. Oregon taxable income (line 9 minus line 11) . . . . .	12.	38,469.00

# TAX RETURN FILING INSTRUCTIONS

Form C-2020

**FOR THE YEAR ENDING**

May 31, 2021

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**Prepared For:**

Lewis & Clark College  
0615 SW Palatine Hill Road  
Portland, OR 97219

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**Prepared By:**

Baker Tilly US, LLP  
225 S 6th St #2300  
Minneapolis, MN 55402

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**Amount Of Tax:**

\$0

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**Make Check Payable To:**

City of Portland

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**Mail Tax Return and Check (if applicable) To:**

City of Portland  
111 SW Columbia St., Suite #600,  
Portland, OR 97201-5840

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**Return Must be Mailed On or Before:**

April 15, 2022

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**Special Instructions:**

The return should be signed and dated.

**COMBINED TAX RETURN  
FOR CORPORATIONS**

Multnomah County  
Business Income Tax  
City of Portland  
Business License Tax

**FORM C-2020**

**DUE DATE: 15th day of 4th  
month after taxable year end**  
(Calendar Year Filers: 4/15/2021)



TAX YEAR  
From: 06012020 to 05312021

ACCOUNT # BZT- 990158	FEIN 93-0386858
<input checked="" type="checkbox"/> FEDERAL EXTENSION	<input type="checkbox"/> CEASED BUSINESS <i>(attach explanation)</i>
<input type="checkbox"/> AMENDED RETURN	

OFFICIAL USE ONLY

ENTITY FILING IN OREGON LEWIS & CLARK COLLEGE	<input type="checkbox"/> Check if merged/reorganized	NAICS
MAILING ADDRESS <input type="checkbox"/> Check if changed 615 S. PALATINE HILL ROAD	CITY PORTLAND	STATE/PROV/ZIP CODE OR 97219-7879
NAME OF PARENT CORPORATION, IF APPLICABLE	FEIN OF PARENT CORP	
IF MERGED / REORGANIZED, ENTER NAME OF PREVIOUS BUSINESS	FEIN OF PREVIOUS BUSINESS	

**EXEMPTION**

Exempt - Multnomah County Only     Exempt - City of Portland Only     Exempt - Both Jurisdictions

Total Gross Business Receipts:  If over \$50,000 attach statement with explanation

**PART I - BUSINESS INCOME**

Attach Oregon Form 20, Federal Form 1120, & 1125-E, if filed.

For lines 1 through 5 below, the same number will generally be entered in both columns.

	Multnomah County	City of Portland
1. Net Income or (Loss) . . . . .	1M 38469	1P 38469
2. Taxes Based On or Measured by Net Income Add-Back . . . . .	2M 0	2P 0
3. Owner's Compensation Add-back (# of controlling shareholders <u>0</u> ) . . . . .	3M 0	3P 0
4. Other additions or subtractions . . . . .	4M 0	4P 0
5. Adjusted Net Income (sum of lines 1 through 4) . . . . .	5M 38469	5P 38469
6. Owner's Compensation Deduction (see instructions) <i>Enter as negative sum</i> →	6M ( 0 )	6P ( 0 )
7. Subject Net Income (line 5 minus line 6) . . . . .	7M 38469	7P 38469

(Carry the amount from line 7P to the second page of the form.)

**PART II - MULTNOMAH COUNTY BUSINESS INCOME TAX**

8a. Multnomah County Gross Income . . . . .	8a 38469	
8b. Total Gross Income . . . . .	8b 38469	
8c. Apportionment Percentage (line 8a/8b, cannot be more than 1.0). . . . .		8c 1.000000
9. Multnomah County Apportioned Net Income (line 7M x line 8c) . . . . .		9 38469
10. Net Operating Loss Deduction (max 75% of line 9) . . . . .	<i>Enter as negative sum</i> →	10 ( 0 )
11. Income Subject to Tax (line 9 minus line 10) . . . . .		11 38469
12. Multnomah County Business Income Tax (line 11 x 2%) <b>MINIMUM \$100</b> . . . . .		12 769
13. Prepayments . . . . .	<i>Enter as negative sum</i> →	13 ( -2000 )
13a. Business Retention Credit . . . . .	<i>Enter as negative sum</i> →	13a ( 0 )
14. Penalty . . . . .		14 0
15. Interest . . . . .		15 0
16. Balance Due or (Overpayment) . . . . .		16 -1231
17. Reserved . . . . .		



**PART III - CITY OF PORTLAND BUSINESS LICENSE TAX**

Owners of residential property in Portland must attach Schedule R.

18a. Portland Gross Income . . . . .	18a	38469		
18b. Total Gross Income . . . . .	18b	38469		
18c. Apportionment Percentage (line 18a/18b, cannot be more than 1.0) . . . . .	18c		1.000000	
19. Portland Apportioned Net Income (line 7P x line 18c), . . . . .	19		38469	
20. Net Operating Loss Deduction (max 75% of line 19), . . . . .	20	<i>Enter as negative sum</i> →	( 0 )	
21. Income Subject to Tax (line 19 minus line 20) . . . . .	21		38469	
22. Portland Business License Tax (line 21 x tax rate of 2.6%) <b>MINIMUM \$100</b> . . . . .	22		1000	
22a. Heavy Vehicle Use Tax (HVT) (see HVT Schedule) . . . . .	22a		0	
22b. Pay Ratio Surtax - only applicable to publicly traded corporations (see PRS Schedule) . . . . .	22b		0	
22c. Residential Rental Registration Fee (see Schedule R) . . . . .	22c		0	
22d. Clean Energy Surcharge (reported separately on Form CES, see instructions)				
23. Prepayments . . . . .	23	<i>Enter as negative sum</i> →	( -2000 )	
23a. Business Retention Credit . . . . .	23a	<i>Enter as negative sum</i> →	( 0 )	
24. Penalty . . . . .	24		0	
25. Interest . . . . .	25		0	
26. Balance Due or (Overpayment) . . . . .	26		-1000	

**PART IV - TAX DUE / REFUND**

27. If the sum of line 16 and line 26 is negative, this is the amount you overpaid . . . . .	27		2231	
27a. Amount from line 27 you want refunded to you . . . . .	27a	( 0 )		
For direct deposit of your refund, file your tax return online at Pro.Portland.gov.				
27b. Amount from line 27 you want applied to tax year 2021 . . . . .	27b	2231		
28. If the sum of line 16 and line 26 is positive, this is the amount you owe . . . . .	28		0	

Make check payable to City of Portland. Check # \_\_\_\_\_

**PART V - SIGNATURE**

The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a representative of the filer. Filers of incomplete returns may be subject to civil penalties of up to \$500.

Signature of Taxfiler \_\_\_\_\_ Date (503) 786-7801

Taxfiler Email \_\_\_\_\_ Taxfiler Phone Number \_\_\_\_\_

Signature of Preparer *Lauren H. Miller* Date 03/28/22

Preparer's Name BAKER TILLY US, LP Preparer Phone Number (612) 876-4500

**Mail completed tax return (with supporting tax pages and payment, if applicable) to:**

Revenue Division  
111 SW Columbia St. Suite 600  
Portland, OR 97201-5840

**Phone (503) 823-5157**

**FAX (503) 823-5192**

**TDD (503) 823-6868**