

# Public Disclosure Copy

## Form 990

***\*\*PLEASE SIGN THIS COPY AND RETAIN FOR YOUR RECORDS\*\****

### **Public Inspection Requirement**

An exempt organization must make available for public inspection, upon request and without charge, a copy of its original and amended annual information returns. Each information return must be made available from the date it is required to be filed (determined without regard to any extensions), or is actually filed, whichever is later. An original return does not have to be made available if more than 3 years have passed from the date the return was required to be filed (including any extensions) or was filed, whichever is later. An amended return does not have to be made available if more than 3 years have passed from the date it was filed.

An annual information return includes an exact copy of the return (Form 990 or 990-EZ and amended return, if any) and all schedules, attachments, and supporting documents filed with the IRS. In the case of a tax-exempt organization other than a private foundation, the names and addresses of contributors to the organization need not be disclosed, and Schedule B has been redacted accordingly.

For returns filed by Section 501(c)(3) organizations after August 17, 2006, Form 990-T must also be made available for public inspection. However, only those schedules, statements, and attachments to Form 990-T that relate to the imposition of the unrelated business income tax must be made available for public inspection.

This copy of the return is provided only for Public Disclosure purposes. Any confidential information regarding donors, and schedules or attachments to Form 990-T that do not relate to the calculation of unrelated business income tax, have been removed.

Form **990**

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

# 2021

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization NORTHERN ILLINOIS UNIVERSITY FOUNDATION  Doing business as  Number and street (or P.O. box if mail is not delivered to street address) Room/suite ALTGELD HALL 134  City or town, state or province, country, and ZIP or foreign postal code DEKALB, IL 60115	<b>D</b> Employer identification number  36-6086819
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>E</b> Telephone number 815-753-0282
<b>J</b> Website: <a href="http://WWW.NIUFOUNDATION.ORG">WWW.NIUFOUNDATION.ORG</a>		<b>G</b> Gross receipts \$ 31,144,814. <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: 1949 <b>M</b> State of legal domicile: IL

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>TO SECURE AND MANAGE PRIVATE SUPPORT TO BENEFIT NORTHERN ILLINOIS UNIVERSITY.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	21
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	21
	<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	0
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	1546
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	237,501.
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	81,275.
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>
<b>9</b>		Program service revenue (Part VIII, line 2g)	14,763,497.	19,050,901.
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	855,545.	1,646,922.
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,636,912.	10,172,266.
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	513,062.	261,565.
<b>12</b>			19,769,016.	31,131,654.
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,671,066.	6,205,814.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,227,713.		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,645,081.	4,821,253.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,316,147.	11,027,067.
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	10,452,869.	20,104,587.
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)	170,425,866.	169,106,712.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	13,190,168.	13,730,241.
	<b>22</b>		157,235,698.	155,376,471.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer CATHERINE B SQUIRES, CFRE, PRESIDENT AND CEO Type or print name and title	Date 11/11/22			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name DORI J. EGGETT	Preparer's signature DORI J. EGGETT	Date 11/09/22	Check if self-employed <input type="checkbox"/>	PTIN P00645252
	Firm's name ▶ PLANTE & MORAN, PLLC Firm's address ▶ 8181 E TUFTS AVE, SUITE 600 DENVER, CO 80237	Firm's EIN ▶ 38-1357951  Phone no. 303-740-9400			

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE NIU FOUNDATION'S MISSION IS TO ENERGIZE AND CONNECT THE PRIVATE SECTOR WITH THE NIU COMMUNITY TO SECURE AND STEWARD RESOURCES THAT SUPPORT THE FUTURE AND GROWTH OF NIU.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 8,081,364. including grants of \$ 6,205,814. ) (Revenue \$ 1,595,482. ) SEE SCHEDULE O

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 8,081,364.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements for various schedules (A through I).

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [X]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and various organizational requirements.

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

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

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, IL, NY
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
KYM KOWALSKI - 815-753-1663
ALTGELD HALL 134, DEKALB, IL 60115

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CATHERINE SQUIRES PRESIDENT AND CEO, SECRETARY	40.00 0.00			X				0.	294,351.	54,683.
(2) MICHAEL J. DAIGLER KEY EMPLOYEE	40.00 0.00				X			0.	177,727.	54,143.
(3) RAYMOND LOWELL JACKSON KEY EMPLOYEE	40.00 0.00				X			0.	196,548.	34,858.
(4) REYNALDO BUSTINZA KEY EMPLOYEE	40.00 0.00				X			0.	182,268.	30,077.
(5) JEAN GODLEWSKI DIRECTOR OF FINANCE & STRATEGIC PRIO	40.00 0.00			X				0.	135,944.	35,705.
(6) ADAM NEAL HIGHEST COMPENSATED EMPLOY	40.00 0.00					X		0.	123,834.	45,132.
(7) KYM KOWALSKI CONTROLLER	40.00 0.00			X				0.	122,595.	45,366.
(8) KRISTIN CLARK MILLER HIGHEST COMPENSATED EMPLOY	40.00 0.00					X		0.	140,580.	10,432.
(9) MICHAEL C. ADZOVIC HIGHEST COMPENSATED EMPLOY	40.00 0.00					X		0.	104,113.	42,596.
(10) TIMOTHY M. WEBSTER HIGHEST COMPENSATED EMPLOY	40.00 0.00					X		0.	105,386.	40,185.
(11) DANE MCLAUGHLIN WALKINGTON HIGHEST COMPENSATED EMPLOY	40.00 0.00					X		0.	102,297.	39,069.
(12) MELISSA NIGRO SECRETARY (TERM ENDED NOV '21)	40.00 0.00			X				0.	88,718.	38,692.
(13) JOHN TIERNEY BOARD CHAIR	2.00 0.00	X		X				0.	0.	0.
(14) CYNTHIA CROCKER VICE CHAIR	2.00 0.00	X		X				0.	0.	0.
(15) DAVID HEIDE TREASURER	2.00 0.00	X		X				0.	0.	0.
(16) STACEY BARSEMA DIRECTOR	1.00 0.00	X						0.	0.	0.
(17) WILLIAM BOSTON DIRECTOR	1.00 0.00	X						0.	0.	0.



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BRENT BRODESKI DIRECTOR	1.00 0.00	X						0.	0.	0.
(19) WHEELER COLEMAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(20) CAROL CRENSHAW DIRECTOR	1.00 0.00	X						0.	0.	0.
(21) JOHN THOMAS FUTRELL DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) KENNETH GREISMAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) ANTHONY KAMBICH DIRECTOR	1.00 0.00	X						0.	0.	0.
(24) JEFFREY LIESENDAHL DIRECTOR	1.00 0.00	X						0.	0.	0.
(25) CHERILYN MURER, JD, CR DIRECTOR	1.00 0.00	X						0.	0.	0.
(26) JAMES PICK DIRECTOR	1.00 0.00	X						0.	0.	0.
<b>1b Subtotal</b>								0.	1,774,361.	470,938.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								0.	1,774,361.	470,938.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NATIONAL PUBLIC RADIO PO BOX 79540, BALTIMORE, MD 79540	TOWER/RADIO STATION	250,453.
MARTS & LUNDY INC 160 CHUBB AVE, LYNDHURST, NJ 07071	CAMPAIGN CONSULTANT	213,961.
FUND EVALUATION GROUP LLC PO BOX 639176, CINCINNATI, OH 45263	INVESTMENT MANAGEMENT	166,662.
EVER TRUE INC 330 CONGRESS ST FL 2, BOSTON, MA 02210	CONSULTANT/SOFTWARE	138,204.
MUCH SHELIST, 191 N UPPER WACKER DR SUITE 1800, CHICAGO, IL 60606	LEGAL	119,202.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **5**

SEE PART VII, SECTION A CONTINUATION SHEETS



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b>						
	<b>b</b> Membership dues	<b>1b</b>	39,248.					
	<b>c</b> Fundraising events	<b>1c</b>	12,110.					
	<b>d</b> Related organizations	<b>1d</b>						
	<b>e</b> Government grants (contributions)	<b>1e</b>						
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	18,999,543.					
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 142,886.					
	<b>h Total.</b> Add lines 1a-1f			19,050,901.				
Program Service Revenue	<b>2 a</b> SERVICE CONTRACT	<b>Business Code</b>	900099	743,600.	743,600.			
	<b>b</b> TRAVEL REVENUE		900099	460,876.	409,436.	51,440.		
	<b>c</b> EVENT REVENUE		900099	362,400.	362,400.			
	<b>d</b> QUID PRO QUO ON GIFTS		900099	80,046.	80,046.			
	<b>e</b>							
	<b>f</b> All other program service revenue							
	<b>g Total.</b> Add lines 2a-2f			1,646,922.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			3,023,924.		59,581.	2,964,343.	
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties			38,096.			38,096.	
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real	1,805.				
			(ii) Personal					
	<b>b</b> Less: rental expenses	<b>6b</b>		0.				
	<b>c</b> Rental income or (loss)	<b>6c</b>		1,805.				
	<b>d</b> Net rental income or (loss)			1,805.			1,805.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	7,148,342.				
			(ii) Other					
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>		0.				
<b>c</b> Gain or (loss)	<b>7c</b>		7,148,342.					
<b>d</b> Net gain or (loss)			7,148,342.			7,148,342.		
<b>8 a</b> Gross income from fundraising events (not including \$ 12,110. of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>		25,347.					
			13,160.					
<b>b</b> Less: direct expenses	<b>8b</b>							
<b>c</b> Net income or (loss) from fundraising events			12,187.			12,187.		
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>							
<b>b</b> Less: direct expenses	<b>9b</b>							
<b>c</b> Net income or (loss) from gaming activities								
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>							
<b>b</b> Less: cost of goods sold	<b>10b</b>							
<b>c</b> Net income or (loss) from sales of inventory								
Miscellaneous Revenue	<b>11 a</b> AFFINITY PROGRAMS	<b>Business Code</b>	900099	126,480.		126,480.		
	<b>b</b> COMMISSION REVENUE		900099	82,997.			82,997.	
	<b>c</b>							
	<b>d</b> All other revenue							
	<b>e Total.</b> Add lines 11a-11d			209,477.				
<b>12 Total revenue.</b> See instructions			31,131,654.	1,595,482.	237,501.	10,247,770.		

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	3,449,870.	3,449,870.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	2,755,944.	2,755,944.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits .....				
<b>10</b> Payroll taxes .....				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	137,598.		134,751.	2,847.
<b>c</b> Accounting .....	30,810.		30,810.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	134,488.		134,488.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	867,784.	170,872.	282,326.	414,586.
<b>12</b> Advertising and promotion .....	5,537.	2,690.	1,500.	1,347.
<b>13</b> Office expenses .....	504,159.	172,089.	171,427.	160,643.
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....				
<b>17</b> Travel .....	484,257.	417,227.	20,109.	46,921.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	360,207.	275,093.	58,741.	26,373.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	620,175.	618,155.	1,010.	1,010.
<b>23</b> Insurance .....	72,437.		72,437.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> FDN SUPPORT FOR SERVICE	1,411,682.	117,809.	734,654.	559,219.
<b>b</b> EQUIPMENT & MAINTENANCE	90,642.	27,547.	54,770.	8,325.
<b>c</b> OTHER EXPENSES	52,053.	28,512.	17,099.	6,442.
<b>d</b> TAXES	49,424.	45,556.	3,868.	
<b>e</b> All other expenses _____				
<b>25</b> Total functional expenses. Add lines 1 through 24e	11,027,067.	8,081,364.	1,717,990.	1,227,713.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	5,251,140.	<b>1</b>	5,216,123.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	4,703,558.	<b>3</b>	4,374,267.
	<b>4</b> Accounts receivable, net .....	33,197.	<b>4</b>	33,140.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	525,702.	<b>9</b>	311,309.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 28,817,935.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 7,255,541.	21,994,224.	<b>10c</b> 21,562,394.
	<b>11</b> Investments - publicly traded securities .....	125,852,222.	<b>11</b>	114,739,702.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	12,045,691.	<b>12</b>	22,849,199.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	20,132.	<b>15</b>	20,578.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	170,425,866.	<b>16</b>	169,106,712.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	517,947.	<b>17</b>	547,487.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	12,672,221.	<b>25</b>	13,182,754.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	13,190,168.	<b>26</b>	13,730,241.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	39,611,210.	<b>27</b>	36,304,413.
	<b>28</b> Net assets with donor restrictions .....	117,624,488.	<b>28</b>	119,072,058.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	157,235,698.	<b>32</b>	155,376,471.
<b>33</b> Total liabilities and net assets/fund balances .....	170,425,866.	<b>33</b>	169,106,712.	

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	31,131,654.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	11,027,067.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	20,104,587.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	157,235,698.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-21,963,814.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	155,376,471.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

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

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

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) 78.82%; 15 Public support percentage from 2020 Schedule A, Part II, line 14 78.41%; 16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization [X]; 16b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 17b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.



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

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

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2021

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

**Part VI**

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

Multiple horizontal lines for supplemental information.

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2021**

Name of the organization

NORTHERN ILLINOIS UNIVERSITY FOUNDATION

Employer identification number

36-6086819

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

Name of organization  NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Employer identification number  36-6086819
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>800,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>422,697.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>390,531.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization  NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Employer identification number  36-6086819
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization  NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Employer identification number  36-6086819
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

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

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

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

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

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

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

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

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

Name of organization <p style="text-align: center;">NORTHERN ILLINOIS UNIVERSITY FOUNDATION</p>	Employer identification number <p style="text-align: center;">36-6086819</p>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

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

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

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

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

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** **Schedule C (Form 990) 2021**

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

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

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

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2021

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

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..		X	
<b>c</b> Media advertisements? .....		X	
<b>d</b> Mailings to members, legislators, or the public? .....		X	
<b>e</b> Publications, or published or broadcast statements? .....		X	
<b>f</b> Grants to other organizations for lobbying purposes? .....		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....	X		2,162.
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....		X	
<b>i</b> Other activities? .....		X	
<b>j</b> Total. Add lines 1c through 1i .....			2,162.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

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

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

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

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

**Part IV Supplemental Information**

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

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: NORTHERN ILLINOIS UNIVERSITY FOUNDATION
Employer identification number: 36-6086819

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 7/25/06), and questions about monitoring, expenses, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included in Form 990.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	97,881,780.	69,766,415.	75,625,792.	74,397,979.	74,833,159.
b Contributions	1,365,721.	8,560,432.	1,485,221.	1,923,887.	2,207,847.
c Net investment earnings, gains, and losses	-6,345,157.	23,828,269.	-3,574,175.	2,868,776.	5,633,271.
d Grants or scholarships					
e Other expenditures for facilities and programs	2,687,888.	3,107,531.	2,680,886.	2,459,421.	7,186,563.
f Administrative expenses	1,389,197.	1,165,805.	1,089,537.	1,105,429.	1,089,735.
g End of year balance	88,825,259.	97,881,780.	69,766,415.	75,625,792.	74,397,979.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  2.9900 %
  - b Permanent endowment  68.1300 %
  - c Term endowment  28.8800 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| (i) Unrelated organizations   |     | X  |
| (ii) Related organizations  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b  |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,861,333.		3,861,333.
b Buildings		24,675,715.	7,159,978.	17,515,737.
c Leasehold improvements				
d Equipment		120,841.	95,563.	25,278.
e Other		160,046.		160,046.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				21,562,394.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) LIMITED PARTNERSHIPS	22,849,199.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	22,849,199.	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO NIU	896,102.
(3) TRAVEL DEPOSITS	190,250.
(4) NIU ENDOWMENT AND GIFT ACCOUNTS	11,580,072.
(5) ANNUITY LIABILITY	516,330.
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	13,182,754.

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



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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	12,740,080.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-21,963,814.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	3,693,568.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	13,160.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	-18,257,086.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	30,997,166.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	134,488.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	134,488.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	31,131,654.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	14,615,299.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	3,693,568.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	29,152.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	3,722,720.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	10,892,579.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	134,488.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	134,488.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	11,027,067.

**Part XIII Supplemental Information.**

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

PART III, LINE 4:

COLLECTIONS INCLUDE A ONE ROOM SCHOOL MUSEUM TO PROVIDE CULTURE AT THE UNIVERSITY.

PART V, LINE 4:

THE INTENDED USE OF THE ENDOWMENT FUNDS IS TO SUPPORT NORTHERN ILLINOIS UNIVERSITY AND ITS MISSION TO ADVANCE EXCELLENCE AND TRANSFORM LIVES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE 13,160.

**Part XIII** Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES 13,160.

NIU REAL ESTATE FOUNDATION EXPENSES 15,992.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 29,152.







**Part IV Foreign Forms**

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

**Part V Supplemental Information**

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

Multiple horizontal lines for supplemental information.





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

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		VICTOR E BALL (event type)	(event type)	(total number)	
Revenue	<b>1</b> Gross receipts .....	37,457.			37,457.
	<b>2</b> Less: Contributions .....	12,110.			12,110.
	<b>3</b> Gross income (line 1 minus line 2) .....	25,347.			25,347.
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....	9,273.			9,273.
	<b>6</b> Rent/facility costs .....	672.			672.
	<b>7</b> Food and beverages .....	3,215.			3,215.
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				13,160.
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				12,187.	

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

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

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

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

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

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

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





**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization **NORTHERN ILLINOIS UNIVERSITY FOUNDATION** Employer identification number **36-6086819**

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

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

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
NORTHERN ILLINOIS UNIVERSITY 1515 W LINCOLN HIGHWAY DEKALB, IL 60015	36-6008480	PUBLIC UNIVERSITY	3,180,496.	269,374.	BOOK	EQUIPMENT	TO PROVIDE GRANTS TO NORTHERN ILLINOIS UNIVERSITY

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

**3** Enter total number of other organizations listed in the line 1 table ..... **0.**

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

Schedule I (Form 990) 2021

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS, FELLOWSHIPS & AWARDS	2049	2,755,944.	0.	FMV	

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

PART I, LINE 2:

RECORDS ARE MAINTAINED THROUGH ACCOUNTING SYSTEM SHARED WITH THE RECIPIENT,

NORTHERN ILLINOIS UNIVERSITY.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

Name of the organization: **NORTHERN ILLINOIS UNIVERSITY FOUNDATION**  
 Employer identification number: **36-6086819**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2021

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CATHERINE SQUIRES PRESIDENT AND CEO, SECRETARY	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	294,351.	0.	0.	22,851.	31,832.	349,034.	0.
(2) MICHAEL J. DAIGLER KEY EMPLOYEE	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	177,727.	0.	0.	19,550.	34,593.	231,870.	0.
(3) RAYMOND LOWELL JACKSON KEY EMPLOYEE	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	196,548.	0.	0.	13,317.	21,541.	231,406.	0.
(4) REYNALDO BUSTINZA KEY EMPLOYEE	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	182,268.	0.	0.	13,319.	16,758.	212,345.	0.
(5) JEAN GODLEWSKI DIRECTOR OF FINANCE & STRATEGIC PRIC	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	135,944.	0.	0.	17,067.	18,638.	171,649.	0.
(6) ADAM NEAL HIGHEST COMPENSATED EMPLOY	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	123,834.	0.	0.	13,622.	31,510.	168,966.	0.
(7) KYM KOWALSKI CONTROLLER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	122,595.	0.	0.	14,382.	30,984.	167,961.	0.
(8) KRISTIN CLARK MILLER HIGHEST COMPENSATED EMPLOY	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	140,580.	0.	0.	10,188.	244.	151,012.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

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

PART I, LINE 3:

THE NIU FOUNDATION'S BOARD OF DIRECTORS ARE NOT COMPENSATED. NIU  
 FOUNDATION ASSIGNED EMPLOYEES ARE NOT PAID DIRECTLY BY THE NIU FOUNDATION.  
 THE NIU FOUNDATION ASSIGNED EMPLOYEES ARE PAID BY THE UNIVERSITY AND THE  
 NIU FOUNDATION REIMBURSES THE UNIVERSITY. NIU MAINTAINS A REGULAR  
 COMPENSATION PROCESS FOR THE FOUNDATION PRESIDENT, WHICH INCLUDES THE USE  
 OF COMPARABLE DATA. IN CONSULTATION WITH THE UNIVERSITY PRESIDENT AND IN  
 ACCORDANCE WITH UNIVERSITY POLICIES AND PRACTICE, THE COMPENSATION  
 COMMITTEE RECOMMENDS APPROPRIATE COMPENSATION LEVELS FOR THE NIU FOUNDATION  
 PRESIDENT AND CEO TO THE BOARD FOR APPROVAL.



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization: **NORTHERN ILLINOIS UNIVERSITY FOUNDATION**  
Employer identification number: **36-6086819**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	X	14	12,372.	FMV
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications	X		20,000.	FMV
5 Clothing and household goods				
6 Cars and other vehicles	X	1	8,000.	FMV
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( MISCELLANEOUS )	X	18	61,620.	FMV
26 Other ( EQUIPMENT )	X	5	40,895.	FMV
27 Other ( )				
28 Other ( )				

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2021

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

Multiple horizontal lines for supplemental information.

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

NORTHERN ILLINOIS UNIVERSITY FOUNDATION

Employer identification number

36-6086819

FORM 990, PART VI, SECTION A, LINE 2:

CYNTHIA CROCKER AND JEFFREY LIESENDAHL PERSONALLY USE THE SERVICES OF

SAVANT CAPITAL, FOR WHICH BOARD MEMBER BRENT BRODESKI SERVES AS THE CEO.

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

THE BOARD HAS ADOPTED THE PRACTICE THAT THE AUDIT COMMITTEE, THE

PRESIDENT/CEO, DIRECTOR OF FINANCE AND STRATEGIC PRIORITIES AND CONTROLLER

REVIEW THE FORM 990. THE BOARD MEMBERS ARE THEN PROVIDED A COPY OF THE FORM

990 BEFORE IT IS FILED. IT IS REVIEWED AT THE BOARD MEETING PRIOR TO

FILING.

FORM 990, PART V, LINE 2A

THE FOUNDATION DID NOT COMPENSATE THE INDIVIDUALS LISTED IN PART VII.

NIU, AN ORGANIZATION THAT DOES NOT MEET THE RELATED ORGANIZATION

REQUIREMENTS OF THE FORM 990 INSTRUCTIONS, PAYS THE INDIVIDUALS AND

ISSUES THEIR W-2S.

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

ALL DIRECTORS, BOARD MEMBERS AND KEY EMPLOYEES ARE GIVEN A COPY THE

CONFLICT OF INTEREST POLICY. THEY ARE ALSO REQUIRED TO COMPLETE AND SIGN A

CONFLICT OF INTEREST DISCLOSURE REPORT. THE AUDIT COMMITTEE REVIEWS THE

CONFLICT OF INTEREST REPORTS ANNUALLY. POTENTIAL CONFLICTS ARE SHARED WITH

THE BOARD CHAIR AND ALL COMMITTEE CHAIR MEMBERS RECUSE THEMSELVES FROM

DISCUSSIONS AND VOTES ON RELATED MATTERS. AT THE BEGINNING OF EACH BOARD

MEETING THE BOARD CHAIR CALLS FOR ANY CONFLICTS ON AGENDA ITEMS TO BE

DISCLOSED. POTENTIAL CONFLICTS ARE SHARED AND THAT BOARD MEMBER RECUSES

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

Schedule O (Form 990) 2021

Name of the organization NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Employer identification number 36-6086819
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THEMSELVES FROM DISCUSSIONS AND VOTES ON RELATED MATTERS.

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

THE NIU FOUNDATION'S BOARD OF DIRECTORS ARE NOT COMPENSATED. NIU FOUNDATION ASSIGNED EMPLOYEES ARE NOT PAID DIRECTLY BY THE NIU FOUNDATION. THE NIU FOUNDATION ASSIGNED EMPLOYEES ARE PAID BY THE UNIVERSITY AND THE NIU FOUNDATION REIMBURSES THE UNIVERSITY. NIU MAINTAINS A REGULAR COMPENSATION PROCESS FOR THE FOUNDATION PRESIDENT, WHICH INCLUDES THE USE OF COMPARABLE DATA. IN CONSULTATION WITH THE UNIVERSITY PRESIDENT AND IN ACCORDANCE WITH UNIVERSITY POLICIES AND PRACTICE, THE COMPENSATION COMMITTEE RECOMMENDS APPROPRIATE COMPENSATION LEVELS FOR THE NIU FOUNDATION PRESIDENT AND CEO TO THE BOARD FOR APPROVAL.

FORM 990, PART VI, SECTION C, LINE 19:

THE FOUNDATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART VII, LINE 1A

THE FOUNDATION AND UNIVERSITY DO NOT MEET THE DEFINITION OF RELATED ORGANIZATIONS AS DEFINED IN THE INSTRUCTIONS TO THE FORM 990. THE UNIVERSITY PAYS THE INDIVIDUALS LISTED IN PART VII. DUE TO THE SIGNIFICANCE OF THE RELATIONSHIP, THE FOUNDATION CHOOSES TO REPORT THE RELATIONSHIP.

FORM 990, PART IX, LINES 5 AND 7

THE FOUNDATION DID NOT COMPENSATE INDIVIDUALS. NIU, AN ORGANIZATION THAT DOES NOT MEET THE RELATED ORGANIZATION REQUIREMENTS OF THE FORM

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990 INSTRUCTIONS, PAYS THE INDIVIDUALS. BECAUSE OF THIS, THE SALARIES  
OF THE INDIVIDUALS ARE SHOWN AS OTHER FEES FOR SERVICES.

PART IX; STATEMENT OF FUNCTIONAL EXPENSE

NORTHERN ILLINOIS UNIVERSITY PROVIDES IN-KIND SERVICE CONTRIBUTIONS  
WHICH ARE REFLECTED IN THE AUDITED FINANCIAL STATEMENTS BUT ARE NOT  
RECOGNIZED FOR TAX REPORTING PURPOSES. THESE AMOUNTS ARE NOT INCLUDED  
IN THE STATEMENT OF FUNCTIONAL EXPENSES BUT ARE BROKEN OUT AS PROGRAM  
\$895,905, MANAGEMENT \$877,294 AND FUNDRAISING \$1,920,369. THE TOTAL  
AMOUNT OF \$3,693,568 IS INCLUDED AS A RECONCILING ITEM ON SCHEDULE D.

FORM 990, PART IV, LINE 34

NORTHERN ILLINOIS UNIVERSITY (NIU) IS NOT CLASSIFIED AS RELATED  
ORGANIZATIONS ACCORDING TO THE FORM 990 GLOSSARY AND IN LINE 34  
INSTRUCTIONS. IN TRANSPARENCY, THE FOUNDATION REPORTS THE FOLLOWING:  
STACEY BARSEMA, NIU FOUNDATION BOARD MEMBER, IS SPOUSE OF DENNIS  
BARSEMA, MEMBER OF NIU BOARD OF TRUSTEES AND FORMER CHAIR OF NIU BOARD  
OF TRUSTEES. WHEELER COLEMAN AND CHERILYN MURER, BOTH CURRENT NIU  
FOUNDATION BOARD MEMBERS ARE FORMER CHAIRS OF THE NIU BOARD OF  
TRUSTEES.

PART III LINE 4A NARRATIVE CONTINUATION

WHO WE ARE  
AT THE NIU FOUNDATION, WE PURSUE EXCEPTIONAL OUTCOMES FOR OUR DONORS,  
OUR UNIVERSITY, AND THE COMMUNITIES WE SERVE.

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THE NIU FOUNDATION IS A NOT-FOR-PROFIT ENTITY THAT ENGAGES FRIENDS AND ALUMNI AND SECURES AND MANAGES GIFTS IN SUPPORT OF NORTHERN ILLINOIS UNIVERSITY.

CREATING LIFE-CHANGING OPPORTUNITIES FOR OUR HARDWORKING, DEDICATED STUDENTS AND FACULTY IS THE NIU FOUNDATION'S HIGHEST PRIORITY. EACH YEAR, THOUSANDS OF ALUMNI AND DONORS JOIN US IN THIS ENDEAVOR.

CONNECTING OUR ALUMNI NIU HAS A FIERCELY PROUD ALUMNI BASE OF MORE THAN 250,000 HUSKIES. THEY BOAST ACCOMPLISHED CAREERS IN A DIVERSE ARRAY OF PROFESSIONS AND PRIMARILY RESIDE IN THE NORTHERN ILLINOIS REGION. THESE GRADUATES CREATE DYNAMIC PROFESSIONAL NETWORKS FOR STUDENTS AND FACULTY AND PROVIDE ECONOMIC VITALITY TO THE REGION AND STATE. ALUMNI ALSO REPRESENT A VAST PIPELINE OF SUPPORT FOR THE UNIVERSITY.

IN FY22, THE NIU FOUNDATION HOSTED MORE THAN 100 ENGAGEMENT EVENTS ALLOWING ALUMNI AND DONORS TO CONNECT WITH NIU, EACH OTHER, AND THE STUDENTS WHO BENEFIT FROM THEIR SUPPORT. THESE EVENTS ALSO PROVIDE VALUABLE OPPORTUNITIES TO MEET WITH NIU PRESIDENT LISA C. FREEMAN AND OTHER KEY UNIVERSITY LEADERS TO LEARN MORE ABOUT THE UNIVERSITY'S VISION AND STRATEGIC DIRECTION. MORE THAN 2,100 PEOPLE ATTENDED THESE EVENTS IN FY22, 340 OF WHOM WERE FIRST-TIME EVENT ATTENDEES.

FUNDING THE FUTURE THE NIU FOUNDATION WORKS TO FIND THE INTERSECTION OF DONORS' PHILANTHROPIC GOALS AND THE STRATEGIC PRIORITIES OF THE UNIVERSITY.

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THE FOUNDATION MEASURES THE PRODUCTIVITY OF ITS FUNDRAISING EFFORTS  
ACROSS ALL AREAS OF THE UNIVERSITY THROUGH "NEW GIFTS AND COMMITMENTS,"  
WHICH INCLUDE GIFTS OF CASH, GIFTS-IN-KIND, PLEDGES, UNREALIZED  
BEQUESTS, AND OTHER PLANNED GIFT COMMITMENTS.

IN FY22, DONORS PROVIDED \$23.3M IN NEW GIFTS AND COMMITMENTS. THIS  
NUMBER INCLUDES DONATIONS MADE THROUGH TWO HIGHLY SUCCESSFUL VIRTUAL  
GIVING CAMPAIGNS, HUSKIES UNITED AND THOUSANDS STRONG, WHICH BROUGHT IN  
\$1.1M AND \$1.98M RESPECTIVELY.

SCHOLARSHIPS: THE PATH FOR SOCIAL MOBILITY  
ACCORDING TO A REPORT FROM THE BROOKINGS INSTITUTION, NIU WAS AMONG A  
SELECT GROUP OF THE NATION'S PUBLIC UNIVERSITIES CITED FOR  
SIMULTANEOUSLY PRODUCING IMPORTANT RESEARCH WHILE ALSO ENHANCING THE  
SOCIAL MOBILITY OF ITS STUDENTS FROM LOW-INCOME HOUSEHOLDS: THE TWO  
MOST CELEBRATED PURPOSES OF THE AMERICAN PUBLIC UNIVERSITY SYSTEM. IN  
FACT, NIU RECEIVED THE HIGHEST RANK OF ALL PUBLIC UNIVERSITIES IN THE  
STATE OF ILLINOIS.

IN FALL OF 2022, NIU SAW ITS NEW FRESHMAN ENROLLMENT CLIMB BY NEARLY 7%  
OVER THE SAME TIME LAST YEAR THE SIXTH STRAIGHT YEAR OF INCREASES IN THE  
SIZE OF THE FRESHMAN CLASS. THIS HAS BEEN THE LARGEST FRESHMAN CLASS  
SINCE 2014. ADDITIONALLY, THE FRESHMAN HUSKIES ARRIVED WITH AN  
IMPRESSIVE AVERAGE HIGH SCHOOL GPA OF 3.42, WHICH IS THE HIGHEST  
AVERAGE FOR NEW FRESHMEN ON RECORD.

LOOKING AT OTHER CHARACTERISTICS OF THE FALL 2022 CLASS, NIU CONTINUES  
TO HAVE SUCCESS RECRUITING STUDENTS OF COLOR, WITH INCREASES IN THE

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PERCENTAGES OF ASIAN AND LATINK STUDENTS, AND STRONG REPRESENTATION AMONG BLACK STUDENTS. THE NEW FRESHMAN CLASS IS THE MOST DIVERSE IN UNIVERSITY HISTORY. THE UNIVERSITY IS WORKING TOWARD A GOAL OF BECOMING A DESIGNATED HISPANIC SERVING INSTITUTION (HSI) WITHIN THE NEXT SEVERAL YEARS.

NIU TAKES PRIDE IN PROVIDING AN ACCESSIBLE, AFFORDABLE, AND HIGH-QUALITY EDUCATION TO STUDENTS FROM ALL WALKS OF LIFE. IN FACT, MORE THAN HALF OF NIU STUDENTS ARE THE FIRST IN THEIR FAMILIES TO ATTEND COLLEGE, THREE IN FOUR STUDENTS ARE FROM AN UNDERREPRESENTED GROUP, AND 86% RELY ON SOME FORM OF FINANCIAL AID.

SCHOLARSHIPS PLAY AN IMPORTANT ROLE IN MAKING A COLLEGE EDUCATION A REALITY FOR MANY OF THESE STUDENTS. THIS SUPPORT HAS ALSO PROVEN KEY TO PERSISTENCE, HELPING STUDENTS BECOME PROUD HUSKIE ALUMNI. IN FACT, NINE OUT OF 10 STUDENTS WHO RECEIVE NIU FOUNDATION SCHOLARSHIPS GRADUATE.

THE FOUNDATION HAS BEEN WORKING TOWARD A GOAL OF RAISING \$50M IN SCHOLARSHIP SUPPORT BY THE END OF 2023. AT CLOSE OF FY22, WE HAD RAISED \$37.2M TOWARD THAT GOAL.

IN FY22, THE NIU FOUNDATION PROVIDED \$2,755,944 TO STUDENTS FOR SCHOLARSHIPS AND AID.

COMMITTED TO EQUITY AND INCLUSION  
NIU IS COMMITTED TO DOING THE WORK NECESSARY TO ADDRESS SYSTEMIC INEQUITIES AND FOSTER A MORE INCLUSIVE CAMPUS CULTURE WHERE EVERY HUSKIE FEELS VALUED AND HAS THE OPPORTUNITY TO THRIVE.



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NIU HAS TAKEN MANY STEPS TO STRENGTHEN ITS COMMITMENT TO DIVERSITY,  
EQUITY, INCLUSION AND SOCIAL JUSTICE, EFFORTS THAT HAVE EARNED THE  
UNIVERSITY RECOGNITION AS A NATIONAL LEADER IN THESE AREAS.

NIU WAS AMONG A SELECT GROUP OF INSTITUTIONS RECEIVING THE HIGHER  
EDUCATION EXCELLENCE IN DIVERSITY (HEED) AWARD FROM INSIGHT INTO  
DIVERSITY MAGAZINE THE OLDEST AND LARGEST DIVERSITY-FOCUSED  
PUBLICATION IN HIGHER EDUCATION.

IN ADDITION, THE ASSOCIATION OF AMERICAN COLLEGES AND UNIVERSITIES  
(AAC&U) HAS SELECTED NIU TO HOST A TRUTH, RACIAL HEALING, AND  
TRANSFORMATION (TRHT) CENTER. NIU IS ONE OF ONLY 49 SUCH CENTERS  
NATIONWIDE.

NIU AGAIN EARNED NATIONAL RECOGNITION WHEN ITS CENTER FOR BLACK STUDIES  
WAS NAMED CULTURAL CENTER OF THE YEAR BY THE ASSOCIATION OF BLACK  
CULTURAL CENTERS (ABCC).

FACULTY WHO TEACH AND DO

NIU'S NATIONALLY AND INTERNATIONALLY RECOGNIZED FACULTY ARE DEDICATED  
TO ADVANCING THEIR ACADEMIC DISCIPLINES, WORKING BEYOND TRADITIONAL  
BOUNDARIES, AND CREATING SUSTAINABLE SOLUTIONS TO COMPLEX SOCIETAL  
PROBLEMS.

ADVANCING TRANSDISCIPLINARY SCHOLARSHIP IS ESSENTIAL TO PREPARING  
STUDENTS FOR A CENTURY OF CHANGE. THE UNIVERSITY'S PLAN FOR THE  
NORTHERN ILLINOIS CENTER FOR COMMUNITY SUSTAINABILITY, COMMONLY  
REFERRED TO AS NICCS, IS AN EXCELLENT EXAMPLE. NICCS ADDRESSES THE  
CHALLENGES OF ENVIRONMENTAL CHANGE, SHIFTING DEMOGRAPHICS AND

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SOCIOPOLITICAL INEQUITY IMPACTING OUR REGION AND THE WORLD, AND

CONNECTS RESEARCH AND INNOVATION TO ADVANCE SUSTAINABILITY IN FOOD

SYSTEMS, WATER RESOURCES AND ENVIRONMENTAL ADAPTATION WHILE ALSO

PROMOTING SCIENCE-BASED POLICIES AND PRACTICES FOR COMMUNITIES

NICCS IS A HUB IN THE ILLINOIS INNOVATION NETWORK. THE NETWORK CONNECTS

ILLINOIS PUBLIC UNIVERSITIES AND SUPPORTS COLLABORATION TO DRIVE

INCLUSIVE INNOVATION, EQUITABLE WORKFORCE DEVELOPMENT, AND SUSTAINABLE

ECONOMIC GROWTH THROUGHOUT OUR STATE.

NIU FACULTY ARE ALSO CONDUCTING CUTTING-EDGE, TRANSDISCIPLINARY

RESEARCH IN RELATIVELY NEW FIELDS SUCH AS URBAN-REGIONAL MODELING,

DISASTER ATTRIBUTION, CONTROLLED ENVIRONMENT AGRICULTURE, PRAIRIE

RESTORATION AND FOREVER CHEMICALS. MOREOVER, WE ARE FORGING TIES

BETWEEN UNIVERSITY, COMMUNITY, GOVERNMENT AND BUSINESSES, WITH PROJECTS

UNDERWAY BETWEEN NIU AND THE U.S. GEOLOGICAL SURVEY, ARGONNE NATIONAL

LABORATORY, THE DEKALB COUNTY COMMUNITY GARDENS, THE UNIVERSITY OF

ILLINOIS, AND SOUTHERN ILLINOIS UNIVERSITY.

THESE AND MYRIAD OTHER PROJECTS PROVIDE THE OPPORTUNITY FOR STUDENTS TO

PARTICIPATE IN CUTTING-EDGE RESEARCH ALONGSIDE FACULTY WHO ARE LEADERS

IN THEIR FIELDS. THESE OPPORTUNITIES ARE A HALLMARK OF THE

UNDERGRADUATE EXPERIENCE AT NIU.

FROM THE MOMENT THEY STEP ON CAMPUS, STUDENTS ARE ENCOURAGED TO APPLY

WHAT THEY'VE LEARNED IN THE CLASSROOM TO THEIR OWN FACULTY GUIDED

RESEARCH OR ARTISTRY PROJECT. WORKING CLOSELY WITH THEIR FACULTY

MENTORS, STUDENTS PRESENT AT CONFERENCES, WIN AWARDS FOR THEIR

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RESEARCH, AND HAVE ATTRACTED MEDIA ATTENTION WITH THEIR FINDINGS.

PRIVATE DONATIONS HELP MAKE THESE EXPERIENCES POSSIBLE BY SUPPORTING INITIATIVES LIKE RESEARCH ROOKIES, A PROGRAM THAT LINKS FIRST-YEAR AND SOPHOMORE STUDENTS WITH FACULTY MENTORS IN THEIR AREAS OF INTEREST TO CONDUCT SMALL SCALE RESEARCH PROJECTS. EVIDENCE STRONGLY INDICATES THAT STUDENT RESEARCH PARTICIPATION INCREASES RETENTION AND BOLSTERS JOB AND GRADUATE SCHOOL OPPORTUNITIES.

IN FY22, THE NIU FOUNDATION SUPPLIED \$5,325,420 TO SUPPORT CAMPUS DEPARTMENTS, PROGRAMS AND PROFESSORSHIPS.

CAPITAL PROJECTS OVER THE PAST 20 YEARS, NIU DONORS HAVE LITERALLY CHANGED THE LANDSCAPE OF THE UNIVERSITY BY PROVIDING STATE-OF-THE-ART FACILITIES THAT SIMPLY WOULD NOT EXIST WITHOUT PRIVATE SUPPORT.

CAMPUS LANDMARKS SUCH AS BARSEMA HALL, THE BARSEMA ALUMNI AND VISITORS CENTER, THE YORDON CENTER, AND THE KENNETH AND ELLEN CHESSICK PRACTICE FACILITY WERE MADE POSSIBLE THROUGH THE GENEROSITY OF DONORS.

IN FY22 OVER \$269,374 WAS SPENT ON BUILDING PROJECTS AND EQUIPMENT TO ENHANCE THE LEARNING AND LIVING ENVIRONMENT AT NIU.

PART III LINE 4A NARRATIVE CONTINUATION

INVESTING FOR THE FUTURE THE NIU FOUNDATION ENDOWMENT PROVIDES A STRATEGIC BASE OF FUNDING TO SUSTAIN EXCELLENCE AT NIU. AS OF JUNE 30, 2022, THE NIU FOUNDATION HELD

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NET ASSETS OF \$155.5M, \$89.7M OF WHICH WERE ENDOWMENT.

THE NIU FOUNDATION ENDOWMENT FUND IS OVERSEEN BY MEMBERS OF THE NIU

FOUNDATION BOARD OF DIRECTORS, ALL OF WHOM ARE GENEROUS DONORS

THEMSELVES.

THE BOARD'S INVESTMENT COMMITTEE CONDUCTS A THOROUGH PROCESS TO SELECT

AND ENGAGE AN INDEPENDENT INVESTMENT CONSULTANT AND TO SET AND EXECUTE

INVESTMENT POLICY AIMED TO ATTAIN THE HIGHEST POSSIBLE TOTAL RATE OF

RETURN, COMMENSURATE WITH AN APPROPRIATE DEGREE OF RISK; PROVIDE GROWTH

OF THE MARKET VALUE OF THE ENDOWMENT'S PRINCIPAL TO PROTECT AGAINST

INFLATION; AND GENERATE CASH FLOW TO FUND SCHOLARSHIPS AND OTHER

PRIORITIES.

ANOTHER IMPORTANT INVESTMENT MADE BY THE NIU FOUNDATION IS IN THE

CREATION OF OPPORTUNITIES FOR STUDENTS TO BE INVOLVED IN THE LIFE OF

OUR WORK.

THE NIU FOUNDATION BOARD OF DIRECTORS HAS TWO ACTIVE, VOTING MEMBERS

FROM THE STUDENT BODY WHOSE INPUT IS HIGHLY SOUGHT AND VALUED, AND

DOZENS OF STUDENTS GAIN VALUABLE EXPERIENCE WORKING IN THE FOUNDATION'S

VARIOUS DEPARTMENTS FROM ALUMNI RELATIONS, ACCOUNTING, COMMUNICATIONS,

AND DONOR RELATIONS.

IN ADDITION, THE FOUNDATION SPONSORS A STUDENT-MANAGED PORTFOLIO

PROGRAM IN PARTNERSHIP WITH OUR NATIONALLY RANKED COLLEGE OF BUSINESS

THAT PROVIDES STUDENT ANALYSTS REAL-WORLD EXPERIENCE IN INVESTMENT AND

PORTFOLIO MANAGEMENT. STUDENTS MEET WEEKLY TO MANAGE A PORTION OF THE

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NIU FOUNDATION PORTFOLIO. THEIR RESULTS ARE OUTSTANDING AS EVIDENCED IN  
 THEIR YEAR-OVER-YEAR PERFORMANCE. STUDENTS PROVIDE PRESENTATIONS TO THE  
 NIU FOUNDATION BOARD OF DIRECTORS, EXPERIENCES THAT ARE PIVOTAL TO  
 THEIR CAREER DEVELOPMENT. EMPLOYERS REPORT THAT THESE STUDENTS ARE  
 PREPARED TO WORK QUICKLY IN THE REAL WORLD AND HIGHLY VALUED.

THE FUTURE LOOKS BRIGHT  
 A UNIVERSITY WITH THE ENERGY AND MOMENTUM OF NIU REQUIRES AN  
 EVER-INCREASING LEVEL OF SUPPORT.

IN ANTICIPATION OF THESE NEEDS, THE NIU FOUNDATION IS CURRENTLY  
 PLANNING FOR A COMPREHENSIVE CAMPAIGN TO ENSURE THAT POSITIVE ENERGY,  
 AND LIFE-CHANGING MOMENTUM CONTINUE FOR GENERATIONS OF HARDWORKING,  
 DEDICATED HUSKIES.

THE ENGAGEMENT AND SUPPORT OF NIU DONORS AND ALUMNI ARE ALWAYS  
 INVALUABLE, BUT EVEN MORE SO AS THE NIU FOUNDATION NEARS LAUNCHING  
 NIU'S MOST ASPIRATIONAL MULTIYEAR COMPREHENSIVE FUNDRAISING CAMPAIGN.

THROUGH A UNITED EFFORT AND A VISIONARY PLAN FOR THE FUTURE, OUR  
 ABILITY TO MEET THE NEEDS OF OUR STUDENTS AND SOCIETY'S CHALLENGES WILL  
 BE ENHANCED AND ENERGIZED DUE TO THE CONTINUED GENEROSITY OF OUR ALUMNI  
 AND DONORS.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization **NORTHERN ILLINOIS UNIVERSITY FOUNDATION** Employer identification number **36-6086819**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
ALUMNI ASSOCIATION TRAVEL PROGRAM LLC - 85-3230744, 595 COLLEGE AVENUE, ALTGLD HALL 135, DEKALB, IL 60115	ALUMNI TRAVEL PROGRAM	ILLINOIS	460,877.	245,804.	NORTHERN ILLINOIS UNIVERSITY FOUNDATION

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
NORTHERN ILLINOIS UNIVERSITY - 36-6008480 1515 W LINCOLN HIGHWAY DEKALB, IL 60015	PUBLIC UNI.	ILLINOIS	GOVT				X
NIU REAL ESTATE FOUNDATION - 84-2917334 595 COLLEGE AVENUE, ALTGLD HALL 135 DEKALB, IL 60015	REAL ESTATE HOLDING	ILLINOIS	501(C)(3)	LINE 12A, I	NORTHERN ILLINOIS UNIVERSITY FOUNDATION	X	

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

Schedule R (Form 990) 2021



**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....	X	
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....	X	
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				





**Part VII Supplemental Information**

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

SCHEDULE R, PART II

THE UNIVERSITY DOES NOT MEET THE DEFINITION OF RELATED ORGANIZATION AS  
DEFINED IN THE INSTRUCTIONS TO THE FORM 990. THE UNIVERSITY PAYS THE  
INDIVIDUALS LISTED IN FORM 990 PART VII AND THEREFORE THE FOUNDATION  
HAS LISTED THE UNIVERSITY AS A RELATED ORGANIZATION FOR PURPOSES OF  
REPORTING THIS COMPENSATION.

SCHEDULE R, PART II, COLUMN B

EDUCATIONAL, RELATIONSHIP BUILDING, AND CHARITABLE ASSOCIATION











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

# 2021

For calendar year 2021 or other tax year beginning JUL 1, 2021, and ending JUN 30, 2022

▶ **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).**

Department of the Treasury  
Internal Revenue Service

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

<p><b>A</b> <input type="checkbox"/> Check box if address changed.</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3)  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	<p><b>Print or Type</b></p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)                  NORTHERN ILLINOIS UNIVERSITY FOUNDATION</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.                  ALTGELD HALL 134</p> <p>City or town, state or province, country, and ZIP or foreign postal code                  DEKALB, IL 60115</p>	<p><b>D</b> Employer identification number                  36-6086819</p> <p><b>E</b> Group exemption number (see instructions)</p> <p><b>F</b> <input type="checkbox"/> Check box if an amended return.</p>
<p><b>C</b> Book value of all assets at end of year ..... ▶ 169,106,712.</p>			

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

**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) ..... ▶ 2

**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 ▶ KYM KOWALSKI Telephone number ▶ 815-753-1663

**Part I Total Unrelated Business Taxable Income**

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	1	109,367.
2 Reserved .....	2	
3 Add lines 1 and 2 .....	3	109,367.
4 Charitable contributions (see instructions for limitation rules) STMT 1 STMT 2 .....	4	27,092.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	5	82,275.
6 Deduction for net operating loss. See instructions .....	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	7	82,275.
8 Specific deduction (generally \$1,000, but see instructions for exceptions) .....	8	1,000.
9 <b>Trusts.</b> Section 199A deduction. See instructions .....	9	
10 <b>Total deductions.</b> Add lines 8 and 9 .....	10	1,000.
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	11	81,275.

**Part II Tax Computation**

1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) .....	1	17,068.
2 <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	2	
3 <b>Proxy tax.</b> See instructions .....	3	
4 Other tax amounts. See instructions .....	4	
5 Alternative minimum tax (trusts only) .....	5	
6 <b>Tax on noncompliant facility income.</b> See instructions .....	6	
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies .....	7	17,068.

LHA For Paperwork Reduction Act Notice, see instructions.



**Part III Tax and Payments**

<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>		17,068.
<b>3</b>	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach 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>		17,068.
<b>5</b>	Current 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 2020 overpayment credited to 2021	<b>6a</b>	72,068.	
<b>b</b>	2021 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: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	<b>6g</b>		
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g	<b>7</b>		72,068.
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<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>		55,000.
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2022 estimated tax</b> 55,000. <b>Refunded</b>	<b>11</b>		0.

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

<b>1</b>	At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.		
<b>5</b>	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	900000	\$	71,417.
	560000	\$	47,956.
<b>6a</b>	Did the organization change its method of accounting? (see instructions)		X
<b>b</b>	If 6a 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 6b. Also, provide any other additional information. See instructions.

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

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **PRESIDENT AND CEO**

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

**Paid Preparer Use Only**

Print/Type preparer's name: DORI J. EGGETT Preparer's signature: DORI J. EGGETT Date: 11/09/22 Check  if self-employed PTIN: P00645252

Firm's name: **PLANTE & MORAN, PLLC** Firm's EIN: 38-1357951  
8181 E TUFTS AVE, SUITE 600  
Firm's address: **DENVER, CO 80237** Phone no. 303-740-9400

FORM 990-T	CONTRIBUTIONS	STATEMENT 1
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
CHARITABLE CONTRIBUTIONS - NORTHERN ILLINOIS UNIVERSITY	N/A	3,180,496.
CHARITABLE CONTRIBUTIONS - NORTHGATE PRIVATE EQUITY PARTNERS II, LP	N/A	80.
CHARITABLE CONTRIBUTIONS - AMBERBROOK VI, LLC	N/A	2.
CHARITABLE CONTRIBUTIONS - AMBERBROOK VII LP	N/A	5.
CHARITABLE CONTRIBUTIONS - AMBERBROOK VIII LP	N/A	2.
CHARITABLE CONTRIBUTIONS - ROCKLAND POWER PARTNERS III, LP	N/A	11.
CHARITABLE CONTRIBUTIONS - RIVERCREST CAPITAL PARTNERS	N/A	1.
TOTAL TO FORM 990-T, PART I, LINE 4		3,180,597.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 2

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT		
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT	3,180,496	
CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS		
FOR TAX YEAR 2016		
FOR TAX YEAR 2017		
FOR TAX YEAR 2018		
FOR TAX YEAR 2019		
FOR TAX YEAR 2020		
TOTAL CARRYOVER		
TOTAL CURRENT YEAR 10% CONTRIBUTIONS	101	
TOTAL CONTRIBUTIONS AVAILABLE	3,180,597	
TAXABLE INCOME LIMITATION AS ADJUSTED	27,092	
EXCESS CONTRIBUTIONS	3,153,505	
EXCESS 100% CONTRIBUTIONS	0	
TOTAL EXCESS CONTRIBUTIONS	3,153,505	
ALLOWABLE CONTRIBUTIONS DEDUCTION		27,092
TOTAL CONTRIBUTION DEDUCTION		27,092

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

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

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

A Name of the organization: NORTHERN ILLINOIS UNIVERSITY FOUNDATION
B Employer identification number: 36-6086819
C Unrelated business activity code: 900000
D Sequence: 1 of 2

E Describe the unrelated trade or business: PARTNERSHIP INVESTMENTS

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts, Cost of goods sold, Capital gain, etc.

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

Table with 3 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, Salaries and wages, Repairs and maintenance, etc.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

**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?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.  
 A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

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



## FORM 990-T (A)

## INCOME (LOSS) FROM PARTNERSHIPS

## STATEMENT 3

DESCRIPTION	NET INCOME OR (LOSS)
HARVEST MLP INCOME FUND II LLC - ORDINARY BUSINESS INCOME (LOSS)	-35.
HARVEST MLP INCOME FUND II LLC - ORDINARY BUSINESS INCOME (LOSS)	-56.
ROCKLAND POWER PARTNERS III, LP - ORDINARY BUSINESS INCOME (LOSS)	-65,520.
NORTHGATE IV, LP - ORDINARY BUSINESS INCOME (LOSS)	303.
NORTHGATE PRIVATE EQUITY PARTNERS II, LP - ORDINARY BUSINESS INCOME (LOSS)	1,455.
NORTHGATE PRIVATE EQUITY PARTNERS II, LP - NET RENTAL REAL ESTATE INCOME	-102.
NORTHGATE PRIVATE EQUITY PARTNERS II, LP - INTEREST INCOME	16.
AMBERBROOK VI, LLC - ORDINARY BUSINESS INCOME (LOSS)	86.
AMBERBROOK VI, LLC - NET RENTAL REAL ESTATE INCOME	-8.
AMBERBROOK VI, LLC - INTEREST INCOME	19.
AMBERBROOK VI, LLC - DIVIDEND INCOME	30.
AMBERBROOK VI, LLC - ROYALTIES	2.
AMBERBROOK VI, LLC - OTHER PORTFOLIO INCOME (LOSS)	81.
AMBERBROOK VI, LLC - OTHER INCOME (LOSS)	153.
AMBERBROOK VII LP - ORDINARY BUSINESS INCOME (LOSS)	2,504.
AMBERBROOK VII LP - NET RENTAL REAL ESTATE INCOME	-25.
AMBERBROOK VII LP - OTHER NET RENTAL INCOME (LOSS)	13.
AMBERBROOK VII LP - INTEREST INCOME	1,712.
AMBERBROOK VII LP - DIVIDEND INCOME	58.
AMBERBROOK VII LP - ROYALTIES	4.
AMBERBROOK VII LP - OTHER PORTFOLIO INCOME (LOSS)	75.
AMBERBROOK VII LP - OTHER INCOME (LOSS)	95.
AMBERBROOK VIII LP - ORDINARY BUSINESS INCOME (LOSS)	1,245.
AMBERBROOK VIII LP - NET RENTAL REAL ESTATE INCOME	-8.
AMBERBROOK VIII LP - OTHER NET RENTAL INCOME (LOSS)	2.
AMBERBROOK VIII LP - INTEREST INCOME	22.
AMBERBROOK VIII LP - DIVIDEND INCOME	48.
AMBERBROOK VIII LP - ROYALTIES	1.
AMBERBROOK VIII LP - OTHER PORTFOLIO INCOME (LOSS)	-1.
AMBERBROOK VIII LP - OTHER INCOME (LOSS)	444.
THE ENERGY & MINERALS GROUP FUND II, LP - ORDINARY BUSINESS INCOME (LOSS)	62,304.
ACCOLADE PARTNERS VII, P.L. - ORDINARY BUSINESS INCOME (LOSS)	-1,026.
ACCOLADE PARTNERS VII, P.L. - INTEREST INCOME	114.
ACCOLADE PARTNERS VII, P.L. - DIVIDEND INCOME	135.
ACCOLADE PARTNERS VII, P.L. - OTHER PORTFOLIO INCOME (LOSS)	18.
RIVERCREST CAPITAL PARTNERS LP - ROYALTIES	15,737.
RIVERCREST CAPITAL PARTNERS LP - OTHER PORTFOLIO INCOME (LOSS)	205.
SRE OPPORTUNITY FUND III - NET RENTAL REAL ESTATE INCOME	1,853.
WCP NEWCOLD LP - ORDINARY BUSINESS INCOME (LOSS)	-5,417.
COMMONFUND CAPITAL PARTNERS 2000, LP - ORDINARY BUSINESS INCOME (LOSS)	-349.
COMMONFUND CAPITAL PARTNERS 2000, LP - OTHER INCOME (LOSS)	31.



TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5

16,218.

FORM 990-T (A) OTHER INCOME STATEMENT 4

DESCRIPTION	AMOUNT
CANCELLATION OF DEBT - AMBERBROOK VI, LLC	34.
CANCELLATION OF DEBT - AMBERBROOK VII LP	204.
CANCELLATION OF DEBT - AMBERBROOK VIII LP	32.
CANCELLATION OF DEBT - THE ENERGY & MINERALS GROUP FUND II, LP	1.
<b>TOTAL TO SCHEDULE A, PART I, LINE 12</b>	<b>271.</b>

FORM 990-T (A) OTHER DEDUCTIONS STATEMENT 5

DESCRIPTION	AMOUNT
OTHER DEDUCTIONS FROM PASSTHROUGH K-1S	37,566.
<b>TOTAL TO SCHEDULE A, PART II, LINE 14</b>	<b>37,566.</b>

FORM 990-T (A) POST 2017 NOL SCHEDULE STATEMENT 6

PRIOR YEAR POST 2017 NOL	NOL DEDUCTION	CARRYFORWARD OF POST 2017 NOL
71,417.	17,612.	53,805.

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 7

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/21	71,417.	0.	71,417.	71,417.
<b>NOL CARRYOVER AVAILABLE THIS YEAR</b>			<b>71,417.</b>	<b>71,417.</b>

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

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

OMB No. 1545-0123

**2021**

Name  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Employer identification number  36-6086819
--	--

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 .....				3,535.
<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>	3,535.

**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 .....				38,040.
<b>11</b> Enter gain from Form 4797, line 7 or 9 .....			<b>11</b>	1,517.
<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>	39,557.

**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>	3,535.
<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>	39,557.
<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>	43,092.

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





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

▶ Attach to your tax return.

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

Name(s) shown on return  NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Identifying number  36-6086819
--	--------------------------------------

1a Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 .....	1a
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets .....	1b
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets .....	1c

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 12						

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

1,517.

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

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

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

1,517.

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

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

11 Loss, if any, from line 7 .....	11
12 Gain, if any, from line 7 or amount from line 8, if applicable .....	12
13 Gain, if any, from line 31 .....	13
14 Net gain or (loss) from Form 4684, lines 31 and 38a .....	14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 .....	15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....	16
17 Combine lines 10 through 16 .....	17

( )

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions .....	18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 .....	18b

LHA For Paperwork Reduction Act Notice, see separate instructions.

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
<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	

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

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

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

A Name of the organization: NORTHERN ILLINOIS UNIVERSITY FOUNDATION
B Employer identification number: 36-6086819
C Unrelated business activity code: 560000
D Sequence: 2 of 2

E Describe the unrelated trade or business: ALUMNI TRAVEL TOURS AND AFFINITY PROGRAM

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, Gross profit, Capital gain net income, Net gain (loss), Income (loss) from a partnership, Rent income, Unrelated debt-financed income, Interest, annuities, royalties, and rents, Investment income, Exploited exempt activity income, Advertising income, Other income, and Total.

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

Table with 3 columns: Line number, Description, and Amount. Rows include Compensation of officers, directors, and trustees; Salaries and wages; Repairs and maintenance; Bad debts; Interest; Taxes and licenses; Depreciation; Less depreciation claimed; Depletion; Contributions to deferred compensation plans; Employee benefit programs; Excess exempt expenses; Excess readership costs; Other deductions; Total deductions; Unrelated business income before net operating loss deduction; Deduction for net operating loss; and Unrelated business taxable income.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

**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?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

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

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

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on 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	



FORM 990-T (A)	OTHER INCOME	STATEMENT 8
DESCRIPTION		AMOUNT
ALUMNI TRAVEL TOURS		51,440.
AFFINITY PROGRAM		126,480.
TOTAL TO SCHEDULE A, PART I, LINE 12		177,920.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 9
DESCRIPTION		AMOUNT
SPONSORSHIP EXPENSES		25,000.
TOTAL TO SCHEDULE A, PART II, LINE 14		25,000.

FORM 990-T (A)	POST 2017 NOL SCHEDULE	STATEMENT 10
PRIOR YEAR POST 2017 NOL	NOL DEDUCTION	CARRYFORWARD OF POST 2017 NOL
47,956.	47,956.	0.

990-T SCH A	POST-2017 NET OPERATING LOSS DEDUCTION			STATEMENT 11
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/21	47,956.	0.	47,956.	47,956.
NOL CARRYOVER AVAILABLE THIS YEAR			47,956.	47,956.

FORM 4797

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 12

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
NORTHGATE PRIVATE EQUITY PARTNERS II, LP						-43.
AMBERBROOK VI, LLC						16.
AMBERBROOK VII LP						222.
AMBERBROOK VIII LP						646.
ACCOLADE PARTNERS VII, P.L.						375.
COMMONFUND CAPITAL PARTNERS 2000, LP						301.
TOTAL TO 4797, PART I, LINE 2						1,517.

**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

**2021**

Name

NORTHERN ILLINOIS UNIVERSITY FOUNDATION

Employer identification number

36-6086819

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 .....				3,535.
<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> 3,535.

**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 .....				38,040.
<b>11</b> Enter gain from Form 4797, line 7 or 9 .....				<b>11</b> 1,517.
<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> 39,557.

**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>	3,535.
<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>	39,557.
<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>	43,092.

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





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

▶ Attach to your tax return.

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

Name(s) shown on return

Identifying number

NORTHERN ILLINOIS UNIVERSITY FOUNDATION

36-6086819

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 .....
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets .....
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets .....

**1a**  
**1b**  
**1c**

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 13						
<b>3</b>	Gain, if any, from Form 4684, line 39 .....						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft .....						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows .....						<b>7</b> 1,517.
<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.							
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions .....						<b>8</b>
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions .....						<b>9</b> 1,517.

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

<b>10</b>	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
<b>11</b>	Loss, if any, from line 7 .....						<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable .....						<b>12</b>
<b>13</b>	Gain, if any, from line 31 .....						<b>13</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a .....						<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 .....						<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....						<b>16</b>
<b>17</b>	Combine lines 10 through 16 .....						<b>17</b>
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
<b>18a</b>	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 .....						<b>18a</b>
<b>18b</b>	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 .....						<b>18b</b>

LHA For Paperwork Reduction Act Notice, see separate instructions.



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

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

30	Total gains for all properties. Add property columns A through D, line 24	30	
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

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 13

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
NORTHGATE PRIVATE EQUITY PARTNERS II, LP						-43.
AMBERBROOK VI, LLC						16.
AMBERBROOK VII LP						222.
AMBERBROOK VIII LP						646.
ACCOLADE PARTNERS VII, P.L.						375.
COMMONFUND CAPITAL PARTNERS 2000, LP						301.
TOTAL TO 4797, PART I, LINE 2						1,517.

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  <b>36-6086819</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUL 1 2021 and ending JUN 30 2022</b>
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>BOSIDENG INTERNATIONAL HOLDINGS</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>UNIT 5709, FL 57 99 QUEEN'S RD HONG KONG, HONG KONG</b>	Reference ID number (see instructions) <b>BOSIDENG</b>
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1 2021</b> , and ending <b>DEC 31 2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
(a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. **Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  <b>36-6086819</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUL 1 2021 and ending JUN 30 2022</b>
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>CHINA BINARY SALE TECHNOLOGY LTD</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>NO 1 BUILDING, FL 3 TAI YUE YUAN BEIJING, CHINA</b>	Reference ID number (see instructions) <b>CHINABINARY</b>
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1 2021</b> , and ending <b>DEC 31 2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
(a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 6a through 7c of Part III.*
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.*  
**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part IV.*
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 15f of Part V.*
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.*
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 15f of Part V.*
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.



**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>  Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>  City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>  Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions ..... <input type="checkbox"/> Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions ..... <input type="checkbox"/>  Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>CHINA OUTFITTERS HOLDINGS LIMITED</b>	Identifying number (see instructions)  <b>36-6086819</b>  Shareholder tax year: calendar year                      or other tax year beginning <b>JUL 1                      2021                      and ending                      JUN 30                      2022</b>  Employer identification number (if any)            Reference ID number (see instructions) <b>CHINAOUTFITTER</b>  Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1                      2021</b> , and ending <b>DEC 31                      2021</b> .
Address (Enter number, street, city or town, and country.)  <b>NO 9, LN 1225 TONGPU RD SHANGHAI, CHINA 200333</b>	Reference ID number (see instructions) <b>CHINAOUTFITTER</b>  Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1                      2021</b> , and ending <b>DEC 31                      2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
 (a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
 (e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
 (a)  Section 1291 \$ \_\_\_\_\_  
 (b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
 (c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 6a through 7c of Part III.*
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.*  
**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part IV.*
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 15f of Part V.*
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.*
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 15f of Part V.*
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....	<b>10c</b>	
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....	<b>11</b>	
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....	<b>12</b>	
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....	<b>13c</b>	
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....	<b>14a</b>	
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....	<b>14b</b>	
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....	<b>14c</b>	

**Note:** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  <b>36-6086819</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUL 1 2021 and ending JUN 30 2022</b>
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>CHINA TEACHFAITH WIRELESS COMM TECH LTD</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>RM 1303, STE B, NO 13 1 BEIYUAN RD BEIJING, CHINA</b>	Reference ID number (see instructions) <b>162</b>
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1 2021</b> , and ending <b>DEC 31 2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
(a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. **Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.



**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year)</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.)</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25)</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions)</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  <b>36-6086819</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUL 1 2021 and ending JUN 30 2022</b>
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>CIBVESTCO AB</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>CARNEGIE INVESTMENT BANK STOCKHOLM 103 38, SWEDEN</b>	Reference ID number (see instructions) <b>CIBVEST</b>
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1 2021</b> , and ending <b>DEC 31 2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: COMMON  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
(a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_ SEE STATEMENT 14

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 6a through 7c of Part III.*
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.*  
**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part IV.*
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 15f of Part V.*
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.*
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 15f of Part V.*
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....	<b>10c</b>	
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....	<b>11</b>	
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....	<b>12</b>	
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....	<b>13c</b>	
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....	<b>14a</b>	
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....	<b>14b</b>	
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....	<b>14c</b>	

**Note:** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
<b>Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.</b>						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
<b>Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.</b>						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Identifying number (see instructions) 36-6086819
Number, street, and room or suite no. If a P.O. box, see instructions. ALTGELD HALL 134	Shareholder tax year: calendar year or other tax year beginning JUL 1 2021 and ending JUN 30 2022
City or town, state, and ZIP code or country DEKALB, IL 60115	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) DECCAN HEATHCARE PRIVATE LIMITED	Employer identification number (if any)
Address (Enter number, street, city or town, and country.) 247 FL 2, DWARKAPURI CLNY PUJAGUTTA, INDIA 500082	Reference ID number (see instructions) 207
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning JAN 1 2021, and ending DEC 31 2021

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: PREFERRED  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
 (a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
 (e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
 (a)  Section 1291 \$ \_\_\_\_\_  
 (b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
 (c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_ SEE STATEMENT 15

## Part II Elections (see instructions)

- A  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.  
**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.



**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
<b>Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.</b>						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
<b>Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.</b>						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  <b>36-6086819</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUL 1 2021 and ending JUN 30 2022</b>
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>FANG HOLDINGS LIMITED</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>TWR A NO 2 GUOGONGZHANG MIDDLE ST BEIJING, CHINA</b>	Reference ID number (see instructions) <b>FANG01</b>
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1 2021</b> , and ending <b>DEC 31 2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
(a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. **Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year)</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.)</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25)</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions)</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  36-6086819
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning JUL 1, 2021 and ending JUN 30, 2022
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>GET HOLDINGS LIMITED</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>21F, CHINA HK TWR, 8-12 HENNESSY RD                  HONG KONG, HONG KONG</b>	Reference ID number (see instructions) 221  Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning JAN 1, 2021, and ending DEC 31, 2021.

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
 (a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
 (e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
 (a)  Section 1291 \$ \_\_\_\_\_  
 (b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
 (c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. **Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.



**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
<b>Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.</b>						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
<b>Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.</b>						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  <b>36-6086819</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUL 1 2021 and ending JUN 30 2022</b>
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>IMAGI INTERNATIONAL HOLDINGS LTD</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>1105, K. WAH CTR, 191 JAVA RD HONG KONG, HONG KONG</b>	Reference ID number (see instructions) <b>163</b>
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1 2021</b> , and ending <b>DEC 31 2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
(a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. **Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Identifying number (see instructions) 36-6086819
Number, street, and room or suite no. If a P.O. box, see instructions. ALTGELD HALL 134	Shareholder tax year: calendar year or other tax year beginning JUL 1, 2021 and ending JUN 30, 2022
City or town, state, and ZIP code or country DEKALB, IL 60115	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) KONGZHONG CORPORATION	Employer identification number (if any)
Address (Enter number, street, city or town, and country.) FL 35, NO. 138 XIZHIMENWAI ST BEIJING, CHINA	Reference ID number (see instructions) 166
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning JAN 1, 2021, and ending DEC 31, 2021.

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
 (a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
 (e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
 (a)  Section 1291 \$ \_\_\_\_\_  
 (b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
 (c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.  
**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.



**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year)</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.)</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25)</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions)</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  <b>36-6086819</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUL 1 2021 and ending JUN 30 2022</b>
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>LEYSHON ENERGY LIMITED</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>TWR B, STE 4, FL 21 3 XINYUAN S RD BEIJING, CHINA</b>	Reference ID number (see instructions) <b>222</b>
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1 2021</b> , and ending <b>DEC 31 2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
(a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 6a through 7c of Part III.*
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.*  
**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part IV.*
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 15f of Part V.*
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.*
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 15f of Part V.*
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
<b>Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.</b>						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
<b>Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.</b>						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>	Identifying number (see instructions)  <b>36-6086819</b>
Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUL 1 2021 and ending JUN 30 2022</b>
City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>LEYSHON RESOURCES LIMITED</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  <b>03A-11-F EXCH BEIJING, JIANGUO AVE BEIJING, CHINA</b>	Reference ID number (see instructions) <b>164</b>
	Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>JAN 1 2021</b> , and ending <b>DEC 31 2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
(a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. **Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.



**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  <b>NORTHERN ILLINOIS UNIVERSITY FOUNDATION</b>  Number, street, and room or suite no. If a P.O. box, see instructions. <b>ALTGELD HALL 134</b>  City or town, state, and ZIP code or country <b>DEKALB, IL 60115</b>  Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions ..... <input type="checkbox"/> Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions ..... <input type="checkbox"/> Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) <b>SOHANLAL COMMODITY MANAGEMENT PRIVATE LIMITED</b>	Identifying number (see instructions)  <b>36-6086819</b>  Shareholder tax year: calendar year                      or other tax year beginning <b>JUL 1                      2021                      and ending                      JUN 30                      2022</b>  Employer identification number (if any)    Reference ID number (see instructions) <b>206</b>  Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>APR 1                      2020</b> , and ending <b>MAR 31                      2021</b> .
Address (Enter number, street, city or town, and country.)  <b>4067 FL 1 NAYA BAZAAR DELHI , INDIA 110006</b>	Reference ID number (see instructions) <b>206</b>  Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning <b>APR 1                      2020</b> , and ending <b>MAR 31                      2021</b> .

## Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
 (a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
 (e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
 (a)  Section 1291 \$ \_\_\_\_\_  
 (b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
 (c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (see instructions)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 6a through 7c of Part III.*
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.*  
**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part IV.*
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 15f of Part V.*
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.*
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 15f of Part V.*
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year)</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.)</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25)</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions)</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

**Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund**

▶ Go to [www.irs.gov/Form8621](http://www.irs.gov/Form8621) for instructions and the latest information.

Name of shareholder  NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Identifying number (see instructions)  36-6086819
Number, street, and room or suite no. If a P.O. box, see instructions. ALTGELD HALL 134	Shareholder tax year: calendar year or other tax year beginning JUL 1 2021 and ending JUN 30 2022
City or town, state, and ZIP code or country DEKALB, IL 60115	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions <input type="checkbox"/>	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions <input type="checkbox"/>	
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) TIAN GE INTERACTIVE HOLDINGS LIMITED	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)  12A/F, INTIME CITY TWR R, HANGZHOU, CHINA 310011	Reference ID number (see instructions) TIANGE01  Tax year of foreign corporation, PFIC, or QEF: Calendar year or other tax year beginning JAN 1 2021, and ending DEC 31 2021.

**Part I Summary of Annual Information** (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the tax year: \_\_\_\_\_
- 4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):  
 (a)  \$0-50,000 (b)  \$50,001-100,000 (c)  \$100,001-150,000 (d)  \$150,001-200,000  
 (e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):  
 (a)  Section 1291 \$ \_\_\_\_\_  
 (b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
 (c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

**Part II Elections** (see instructions)

- A  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. **Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....			<b>6c</b>
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....			<b>7c</b>

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

<b>8 a</b>	Add lines 6c and 7c .....			<b>8a</b>
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....			<b>8d</b>
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....			<b>8e</b>
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.				
<b>9 a</b>	Enter the total tax for the tax year. See instructions .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....			<b>9c</b>

**Part IV Gain or (Loss) From Mark-to-Market Election** (see instructions)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note:** See instructions in case of multiple sales or dispositions.



**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)

Complete a separate Part V for each excess distribution and disposition. See instructions.

<p><b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....</p>	<p><b>15a</b></p>	
<p><b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....</p>	<p><b>15b</b></p>	
<p><b>c</b> Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....</p>	<p><b>15c</b></p>	
<p><b>d</b> Multiply line 15c by 125% (1.25) .....</p>	<p><b>15d</b></p>	
<p><b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....</p>	<p><b>15e</b></p>	
<p><b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....</p>	<p><b>15f</b></p>	
<p><b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.</p>		
<p><b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....</p>	<p><b>16b</b></p>	
<p><b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....</p>	<p><b>16c</b></p>	
<p><b>d</b> Foreign tax credit (see instructions) .....</p>	<p><b>16d</b></p>	
<p><b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....</p>	<p><b>16e</b></p>	
<p><b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....</p>	<p><b>16f</b></p>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.						
	(i)	(ii)	(iii)	(iv)	(v)	(vi)
17 Tax year of outstanding election .....						
18 Undistributed earnings to which the election relates						
19 Deferred tax .....						
20 Interest accrued on deferred tax (line 19) as of the filing date .....						
<b>Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.</b>						
21 Event terminating election						
22 Earnings distributed or deemed distributed during the tax year .....						
23 Deferred tax due with this return .....						
24 Accrued interest due with this return .....						
<b>Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.</b>						
25 Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....						
26 Interest accrued after partial termination of election. Subtract line 24 from line 20						

FORM 8621

ADDITIONAL INFORMATION

STATEMENT 14

NAME OF PASSIVE FOREIGN INVESTMENT COMPANY OR QUALIFIED ELECTING FUND

CIBVESTCO AB

CLASS OF STOCK	NUMBER OF SHARES AT BEGINING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT END OF YEAR
COMMON					

FORM 8621

ADDITIONAL INFORMATION

STATEMENT 15

NAME OF PASSIVE FOREIGN INVESTMENT COMPANY OR QUALIFIED ELECTING FUND

DECCAN HEATHCARE PRIVATE LIMITED

CLASS OF STOCK	NUMBER OF SHARES AT BEGINING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT END OF YEAR
PREFERRED					

**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  ALTOR FUND III (NO,1) LIMITED PARTNERSHIP	Identifying number (see instructions)  98-0594713
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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
ALTOR FUND III (NO, 1) LIMITED PARTNERSHIP	98-0594713

- 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)  AF III TOPCO AS	5a Identifying number, if any
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Address (including country) TJUVHOLMEN ALLE 19 NO 0252 OSLO, NORWAY	5b Reference ID number  A3TA
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**7** Country code of country of incorporation or organization  
NO

**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	03/23/2020	STOCK	551.	1,000.	
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
<b>Totals</b>			551.	1,000.	

**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 .001 %
- 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  ALTOR FUND III (NO,1) LIMITED PARTNERSHIP	Identifying number (see instructions)  98-0594713
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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
ALTOR FUND III (NO. 1) LIMITED PARTNERSHIP	98-0594713

- 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)  MONT BLANC BRANDS HOLDING S.A.R.L	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) 8, RUE LOU HEMMER SENNINGERBERG, LUXEMBOURG	<b>5b</b> Reference ID number  MBBH
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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			6.		

**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	211.	133.	
Property with built-in loss					
<b>Totals</b>			211.	133.	

**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  .001  % (b) After  .001  %
- 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  NEWCOLD HOLDINGS, LLC	Identifying number (see instructions)  46-0590883
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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
NEWCOLD HOLDINGS, LLC	45-0590883

- 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)  DAVANTI GROUP BV	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) HOGWEG 35-E ZALTMOMM, 5301 LJ NETHERLANDS	<b>5b</b> Reference ID number  DGB
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**7** Country code of country of incorporation or organization  
NL

**8** Foreign law characterization (see instructions)  
LIMITED LIABILITY 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					

**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)		LOAN RECEIVABL	2,903.	2,903.	
Property with built-in loss					
<b>Totals</b>			2,903.	2,903.	

**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)

TRANSFERS OCCURRED ON VARIOUS DATES DURING THE YEAR.

**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 .082 % (b) After .082 %
- 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

Form 926 (Rev. 11-2018)

**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  NEWCOLD HOLDINGS, LLC	Identifying number (see instructions)  46-0590883
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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
NEWCOLD HOLDINGS, LLC	45-0590883

- 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)  NEWCOLD ARGENTAN HOLDING BV	5a Identifying number, if any
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6 Address (including country) GRAVINNEN VAN NASSAUBOULEVARD 105 BREDA, 4811 BN NETHERLANDS	5b Reference ID number  NAHB
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7 Country code of country of incorporation or organization  
NL

8 Foreign law characterization (see instructions)  
LIMITED LIABILITY 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	09/09/2021		10.		

**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	09/21/2021		3,496.	5,519.	
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
<b>Totals</b>			3,496.	5,519.	

**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 .082 %
- 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  NEWCOLD HOLDINGS, LLC	Identifying number (see instructions)  46-0590883
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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
NEWCOLD HOLDINGS, LLC	45-0590883

- 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)  NEWCOLD DEVELOPMENT BV	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) GRAVINNEN VAN NASSAUBOULEVARD 105 BREDA, 4811 BN NETHERLANDS	<b>5b</b> Reference ID number  NDB
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**7** Country code of country of incorporation or organization  
NL

**8** Foreign law characterization (see instructions)  
LIMITED LIABILITY 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					

**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)	12/01/2021	INTANGIBLE PRO	489.	489.	
Property with built-in loss					
<b>Totals</b>			489.	489.	

**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 .082 %
- 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  NEWCOLD HOLDINGS, LLC	Identifying number (see instructions)  46-0590883
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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
NEWCOLD HOLDINGS, LLC	45-0590883

- 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)  NEWCOLD RHEINE HOLDING II BV	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) GRAVINNEN VAN NASSAUBOULEVARD 105 BREDA, 4811 BN NETHERLANDS	<b>5b</b> Reference ID number  NRH2B
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**7** Country code of country of incorporation or organization  
NL

**8** Foreign law characterization (see instructions)  
LIMITED LIABILITY 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	06/29/2021		8.		

**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	06/29/2021	COMMON STOCK	3,126.	4,257.	
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
<b>Totals</b>			3,126.	4,257.	

**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 .082 %
- 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  WCP NEWCOLD, LP	Identifying number (see instructions)  47-3997648
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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
WCP NEWCOLD LP	47-3997648

- 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)  NEWCOLD SYDNEY HOLDING UNIT TRUST	<b>5a</b> Identifying number, if any  98-1375944
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<b>6</b> Address (including country) LEVEL 1 140 BOURKE STREET MELBOURNE, VIC 3000 AUSTRIA	<b>5b</b> Reference ID number
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**7** Country code of country of incorporation or organization  
AU

**8** Foreign law characterization (see instructions)  
LIMITED LIABILITY 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					

**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)	10/12/2020	LOAN RECEIVABL	1,386.	1,386.	
Property with built-in loss					
<b>Totals</b>			1,386.	1,386.	

**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  .000  %
- 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  WCP NEWCOLD, LP	Identifying number (see instructions)  47-3997648
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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
WCP NEWCOLD LP	47-3997648

- 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)  NEWCOLD MELBOURNE 2 PTY LTP	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) LEVEL 1 140 BOURKE STREET MELBOURNE, VIC 3000 AUSTRIA	<b>5b</b> Reference ID number  NM2PL
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**7** Country code of country of incorporation or organization  
AU

**8** Foreign law characterization (see instructions)  
LIMITED LIABILITY 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					

**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)	11/11/2020	LOAN RECEIVABL	8,683.	8,683.	
Property with built-in loss					
<b>Totals</b>			8,683.	8,683.	

**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  .000  %
- 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  WCP NEWCOLD, LP	Identifying number (see instructions)  47-3997648
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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
WCP NEWCOLD LP	47-3997648

- 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)  NEWCOLD MELBOURNE PTY LTP	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) LEVEL 1 140 BOURKE STREET MELBOURNE, VIC 3000 AUSTRIA	<b>5b</b> Reference ID number  NMPL
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**7** Country code of country of incorporation or organization  
AU

**8** Foreign law characterization (see instructions)  
LIMITED LIABILITY 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					

**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)	11/11/2020	LOAN RECEIVABL	3,621.	3,621.	
Property with built-in loss					
<b>Totals</b>			3,621.	3,621.	

**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  .000  %
- 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  WCP NEWCOLD, LP	Identifying number (see instructions)  47-3997648
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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
WCP NEWCOLD LP	47-3997648

- 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)  NEWCOLD RENNES HOLDING BV	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) GRAVINNEN VAN NASSAUBOULEVARD 105 BREDA, 4811 BN NETHERLANDS	<b>5b</b> Reference ID number  NRHB
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**7** Country code of country of incorporation or organization  
NL

**8** Foreign law characterization (see instructions)  
LIMITED LIABILITY 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					

**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)	10/21/2020	LOAN RECEIVABL	21,011.	21,011.	
Property with built-in loss					
<b>Totals</b>			21,011.	21,011.	

**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  .000  %
- 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  WCP NEWCOLD, LP	Identifying number (see instructions)  47-3997648
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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
WCP NEWCOLD LP	47-3997648

- 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)  TRANSPORT LERAY SAS	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) ZA LA FORET LA BIGNON, 44140 FRANCE	<b>5b</b> Reference ID number  TLS
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**7** Country code of country of incorporation or organization  
FR

**8** Foreign law characterization (see instructions)  
LIMITED LIABILITY 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					

**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)	03/18/2020	LOAN RECEIVABL	303.	303.	
	03/31/2020	LOAN RECEIVABL	911.	911.	
Property with built-in loss					
<b>Totals</b>			1,214.	1,214.	

**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  .000  %
- 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