

Form **990-T**Department of the Treasury  
Internal Revenue Service**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))For calendar year 2012 or other tax year beginning JULY 1, 2012, and  
ending JUNE 30, 20 13. See separate instructions.

OMB No. 1545-0067

**2012**Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(a) <input type="checkbox"/> 220(a) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	<b>Print or Type</b>  Name of organization (if <input type="checkbox"/> Check box if name changed and see instructions.) <b>SOUTHWESTERN UNIVERSITY</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 770</b> City or town, state, and ZIP code <b>GEORGETOWN, TX 78627-0770</b>	<b>D</b> Employer identification number (Employer's trust, see instructions.)  <b>74-1233706</b>	
		<b>E</b> Unrelated business activity codes (see instructions)  <b>721000 722514</b>	
		<b>C</b> Book value of all assets at end of year <b>\$383,271,884</b>	
		<b>F</b> Group exemption number (see instructions) <b>▶</b> <b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

**H** Describe the organization's primary unrelated business activity. **▶ Summer camps, public meals****I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **▶** ☐ Yes ☒ NoIf "Yes," enter the name and identifying number of the parent corporation. **▶****J** The books are in care of **▶ Branda Thompson, Controller** Telephone number **▶ 512-863-1958**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	365,686		1c	365,686	
b	Less returns and allowances		c Balance ▶	2		
3	Cost of goods sold (Schedule A, line 7)			3	365,686	365,686
4a	Gross profit. Subtract line 2 from line 1c			4a		
b	Capital gain net income (attach Schedule D)			4b		
c	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4c		
5	Capital loss deduction for trusts			5		
6	Income (loss) from partnerships and S corporations (attach statement)			6	-75,886	-75,886
7	Rent income (Schedule C)			7		
8	Unrelated debt-financed income (Schedule E)			8		
9	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)			9		
10	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			10		
11	Exploited exempt activity income (Schedule I)			11		
12	Advertising income (Schedule J)			12		
13	Other income (see instructions; attach statement)			13		
13	Total. Combine lines 3 through 12			13	289,788	289,788

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

14	Compensation of officers, directors, and trustees (Schedule K)	14	4,088
15	Salaries and wages	15	50,290
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach statement)	18	
19	Taxes and licenses	19	10,869
20	Charitable contributions (see instructions for limitation rules)	20	
21	Depreciation (attach Form 4562)	21	31,702
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	31,702
23	Depletion	22b	31,702
24	Contributions to deferred compensation plans	23	
25	Employee benefit programs	24	3,503
26	Excess exempt expenses (Schedule I)	25	3,700
27	Excess readership costs (Schedule J)	26	
28	Other deductions (attach statement)	27	
29	Total deductions. Add lines 14 through 28	28	269,521
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	29	373,671
31	Net operating loss deduction (limited to the amount on line 30)	30	-83,873
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	31	0
33	Specific deduction (generally \$1,000, but see line 33 instructions for exceptions)	32	-83,873
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	33	1,000
		34	-83,873

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11281J

Form 990-T (2012)

**Part III Tax Computation**

<b>35 Organizations taxable as corporations</b> (see instructions for tax computation). Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions and:</b>		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ <input type="text"/> (2) \$ <input type="text"/> (3) \$ <input type="text"/>		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ <input type="text"/> (2) Additional 3% tax (not more than \$100,000) \$ <input type="text"/>		
<b>c</b> Income tax on the amount on line 34		<b>35c</b>
<b>36 Trusts taxable at trust rates</b> (see instructions for tax computation). Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)		<b>36</b>
<b>37 Proxy tax</b> (see instructions)		<b>37</b>
<b>38 Alternative minimum tax</b>		<b>38</b>
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies		<b>39</b>

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>			
<b>b</b> Other credits (see instructions)	<b>40b</b>			
<b>c</b> General business credit. Attach Form 3800 (see instructions)	<b>40c</b>			
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>			
<b>e</b> <b>Total credits.</b> Add lines 40a through 40d			<b>40e</b>	
<b>41</b> Subtract line 40e from line 39			<b>41</b>	
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement).			<b>42</b>	
<b>43 Total tax.</b> Add lines 41 and 42			<b>43</b>	0
<b>44a</b> Payments: A 2011 overpayment credited to 2012	<b>44a</b>			
<b>b</b> 2012 estimated tax payments	<b>44b</b>			
<b>c</b> Tax deposited with Form 8868	<b>44c</b>			
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>			
<b>e</b> Backup withholding (see instructions)	<b>44e</b>	1882	80	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>			
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total	<b>44g</b>			
<b>45 Total payments.</b> Add lines 44a through 44g			<b>45</b>	1882 80
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			<b>46</b>	
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed			<b>47</b>	0
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid			<b>48</b>	1882 80
<b>49</b> Enter the amount of line 48 you want: <b>Credited to 2013 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>			<b>49</b>	1882 80

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

<b>1</b> At any time during the 2012 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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year \$		

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

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

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

Signature of officer

Date

Title

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

**Paid Preparer Use Only**

Print/Type preparer's name

K. Temple

Preparer's signature

Date

5/6/14

Check ☐ if self-employed

PTIN

P00669176

Firm's name ▶ Grant Thornton LLP

Firm's EIN ▶ 36-6055558

Firm's address ▶ 1717 Main St., Suite 1500, Dallas, TX 75201

Phone no. 214-561-2300

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**

(1)
(2)
(3)
(4)

**2. Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶

0

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

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach statement)	(b) Other deductions (attach statement)
(1)				
(2)				
(3)				
(4)				
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. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).

**Totals** ▶

0

0

**Total dividends-received deductions** included in column 8 ▶

0

0

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)**

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

**Nonexempt Controlled Organizations**

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

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Totals** ▶

0

0

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

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

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
<b>Totals</b>						<b>0</b>

**Schedule J—Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>						<b>0</b>

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>						
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1-5)</b>						<b>0</b>

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) Jake B. Shrum	President	0.76 %	4,086
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			<b>4,086</b>

SOUTHWESTERN UNIVERSITY

EIN: 74-1233796

YEAR ENDED: JUNE 30, 2013

FORM 990T - STATEMENT 1

Part I - Unrelated Trade or Business Income

Line 5 - Income from Partnerships & LLC's

	UBTI	Alt Min items
Commonfund Global Distressed Investors, LLC	\$ (78)	0
Commonfund Capital Private Equity Partners VIII, LP	\$ (796)	0
Commonfund Capital Venture Partners IX, LP	\$ 1,054	0
Commonfund Capital Natural Resources Partners VIII, LP	\$ (75,463)	(3,460)
Commonfund Capital Natural Resources Partners IX, LP	\$ (210)	3
Commonfund Strategic Solutions RE OP Fund	\$ (395)	
Total Partnership Income	<u>\$ (75,888)</u>	<u>\$ (3,457)</u>

**SOUTHWESTERN UNIVERSITY**

**EIN: 74-1233796**

**YEAR ENDED: JUNE 30, 2013**

**FORM 990T - STATEMENT 2**

**PART II: DEDUCTIONS NOT TAKEN ELSEWHERE**

**Line 28 Other Deductions**

Direct Public Meals Expenses  
Direct Summer Camp Expenses  
Allocated Expenses  
Total

Public Meals	Summer Camps	Total
\$ 76,459		\$ 76,459
	\$ 130,074	\$ 130,074
\$ 3,671	\$ 59,317	\$ 62,988
<b>\$ 80,130</b>	<b>\$ 189,391</b>	<b>\$ 269,521</b>

## SOUTHWESTERN UNIVERSITY

EIN: 74-1233796

YEAR ENDED: JUNE 30, 2013

## FORM 990T - STATEMENT 3

## NOL Carryforward Statement

Tax Year	Loss Amt	Loss Utilized	Carry-forward Amt	Year it Expires if not used
7/1/99-6/30/00	\$ (20,810)	\$ -	\$ (20,810)	2020
7/1/00-6/30/01	\$ (74,848)	\$ -	\$ (74,848)	2021
7/1/01-6/30/02	\$ (61,634)	\$ -	\$ (61,634)	2022
7/1/02-6/30/03	\$ (76,449)	\$ -	\$ (76,449)	2023
7/1/03-6/30/04	\$ (113,917)	\$ -	\$ (113,917)	2024
7/1/04-6/30/05	\$ (100,387)	\$ -	\$ (100,387)	2025
7/1/05-6/30/06	\$ (87,245)	\$ -	\$ (87,245)	2026
7/1/06-6/30/07	\$ (83,156)	\$ -	\$ (83,156)	2027
7/1/07-6/30/08	\$ (78,412)	\$ -	\$ (78,412)	2028
7/1/08-6/30/09	\$ (78,573)	\$ -	\$ (78,573)	2029
7/1/09-6/30/10	\$ (150,642)	\$ -	\$ (150,642)	2030
7/1/10-6/30/11	\$ (126,277)	\$ -	\$ (126,277)	2031
7/1/11-6/30/12	\$ (169,447)	\$ -	\$ (169,447)	2032
7/1/12-6/30/13	\$ (83,873)	\$ -	\$ (83,873)	2033
			<u>\$ (1,305,670)</u>	

**SOUTHWESTERN UNIVERSITY**

**EIN: 74-1233796**

**YEAR ENDED: JUNE 30, 2013**

**FORM 990T - STATEMENT 4**

**ELECTION TO FORGO THE TWO-YEAR NET OPERATING LOSS CARRYBACK PERIOD**

Southwestern University incurred a net operating loss in the tax year ended June 30, 2013, and is entitled to a two-year carryback of the loss under IRC Sec. 172(b)(1)(A). Pursuant to IRC Sec. 172(b)(3), Southwestern University hereby elects to relinquish the entire carryback period with respect to any regular tax and AMT net operating losses.



## Statement 5

[illegible]

Southwestern University  
990 T Return - Summary  
FYE 6/30/13  
Statement 5

LINE	Description	Golf Course		Summer Camps		Public Meals		K-1s		Grand Report Totals	
		A Income	C Net	A Income	C Net	A Income	C Net	A Income	C Net		
18	Interst		-								-
19	Taxes & Licenses		10,869								10,869
20	Char. Contributions										-
21	Depreciation		28,487				3,215				31,702
22	Less dep're on sche A										-
23	Depletion										-
	Cont to deferred comp										
24	plans		3,503								3,503
25	EE benefit prog		3,700								3,700
26	Excess exempt exp										-
27	Excess readership costs										-
28	Other Deducts		189,391				80,130				269,521
29	TOTAL DEDUCTS		290,326				83,345				373,671
30	UBIT		71,654				(79,639)				(83,873)
	Net Operating Loss										
31	deduct										
32	UBIT adjusted		71,654				(79,639)				(83,873)
33	Specific Deduction										
34	UBIT FINAL		71,654				(79,639)				(83,873)

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2012**Attachment  
Sequence No. 179

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Southwestern University

General Depreciation

74-1233796

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	31,702
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	31,702
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form 4562 (2012)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	

**Section B—Information on Use of Vehicles**

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year . . . . .					43
44 Total. Add amounts in column (f). See the instructions for where to report . . . . .					44

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

**2012**Attachment  
Sequence No. 179.

Name(s) shown on return

Southwestern University

Business or activity to which this form relates

Meals to Public

Identifying number

74-1233796

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	3,215
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,215
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12908N

Form 4562 (2012)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . . <b>25</b>								
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . . <b>28</b>								
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . . <b>29</b>								

**Section B—Information on Use of Vehicles**

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2012 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2012 tax year . . . . .					43
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . .					44

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

**2012**Attachment  
Sequence No. 179

Name(s) shown on return

Southwestern University

Business or activity to which this form relates

Summer Camps

Identifying number

74-1233796

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	28,487
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	28,487
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2012)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No								24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).								25	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L --			
		%				S/L --			
		%				S/L --			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

**Section B—Information on Use of Vehicles**

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44



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

► Information about Form 926 and its separate instructions is at [www.irs.gov/form926](http://www.irs.gov/form926).  
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment  
Sequence No. **128**

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

Name of transferor <b>SOUTHWESTERN UNIVERSITY</b>	Identifying number (see instructions) <b>74-1233796</b>
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- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 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)(5) been made? ☐ Yes ☐ No

- 2 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 2a through 2d.

- a List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
<b>Commonfund Global Distressed Investors LLC</b>	<b>56-2676315</b>

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

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

3 Name of transferee (foreign corporation) <b>CGDI Cayman Master Fund LTD</b>	4a Identifying number, if any <b>75-3251083</b>
5 Address (including country) <b>Walker House, 87 Mary Street, Georgetown KY 1-8002 CJ</b>	4b Reference ID number (see instructions)

- 6 Country code of country of incorporation or organization (see instructions)

**CJ**

- 7 Foreign law characterization (see instructions)

**Corporation**

- 8 Is the transferee foreign corporation a controlled foreign corporation? ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2013)

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

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	4/26/12		120,800		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

**Supplemental Information Required To Be Reported** (see instructions):

On 4/26/12, Southwestern University transferred through Commonfund Global Distressed Investors LLC cash with a fair market value of \$120,800 to CGDI Cayman Master Fund Ltd in a transfer described under IRC Sec. 351.

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

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 2.136749% (b) After 2.136749%

10 Type of nonrecognition transaction (see Instructions) IRC Sec. 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- |   |   |   |
|---|---|---|
| a | Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b | Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| c | Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| d | Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☒ No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- |   |  |   |
|---|--|---|
| a | Tainted property   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b | Depreciation recapture   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| c | Branch loss recapture  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| d | Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred \$

16 Was cash the only property transferred? ☒ Yes ☐ No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

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SOUTHWESTERN UNIVERSITY

EIN: 74-1233796

STATEMENT ATTACHED TO AND MADE PART OF INCOME TAX RETURN  
FOR TAXABLE YEAR ENDED JUNE 30, 2013

STATEMENT FILED PURSUANT TO TREAS. REG. SECTION 1.351-3(A)  
BY SOUTHWESTERN UNIVERSITY, 74-1233796, A SIGNIFICANT TRANSFEROR

- (1) NAME AND EIN OF TRANSFEREE CORPORATION: CGDI CAYMAN MASTER FUND LTD.  
75-3251083
- (2) DATE OF TRANSFER: 04/26/12
- (3) AGGREGATE FMV OF PROPERTY TRANSFERRED: \$120,800.  
AGGREGATE BASIS OF PROPERTY TRANSFERRED: \$120,800.
- (4) DATE & CONTROL NUMBER OF ANY PRIVATE  
LETTER RULING ISSUED BY THE INTERNAL  
REVENUE SERVICE: N/A

**SOUTHWESTERN UNIVERSITY**  
**EIN: 74-1233796**

**STATEMENT ATTACHED TO AND MADE PART OF INCOME TAX RETURN  
FOR TAXABLE YEAR ENDED JUNE 30, 2013**

**Statement Filed Pursuant to Treas. Reg. Section 1.6038B-1c**  
**and Temp. Reg. Section 1.6038B-1T c**

- (1) Name of Transferor: Southwestern University  
EIN: 74-1233796  
Address: 1001 E. University Avenue  
Georgetown, TX 78626
- (2) Name of Transferee: CGDI Cayman Master Fund LTD  
EIN: 75-3251083  
Address: Walker House  
87 Mary Street  
Georgetown, KY 1-9002 CJ

Country of Incorporation: Cayman Islands

This is to provide notice that on April 26, 2012, Southwestern University made a deemed contribution of cash, with a fair market value of \$120,800, for an indirect interest in the foreign corporation CGDI Cayman Master Fund LTD through its minority investment in the partnership Commonfund Global Distressed Investors LLC (EIN: 56-2676315).

- (3) This is to provide notice that on April 26, 2012, Southwestern University made deemed contributions to a foreign corporation, CGDI Cayman Master Fund LTD, through its minority investment in the partnership Commonfund Global Distressed Investors LLC.
- (4) (i) Active trade or business property: N/A  
(ii) Stock or securities: N/A  
(iii) Depreciated property: N/A  
(iv) Property to be leased: N/A  
(v) Property to be sold: N/A  
(vi) Transfers to FSCs: N/A  
(vii) Tainted property: N/A  
(viii) Foreign loss branch: N/A  
(ix) Other intangibles: N/A
- (5) N/A
- (6) N/A

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

► Information about Form 926 and its separate instructions is at [www.irs.gov/form926](http://www.irs.gov/form926).  
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment  
Sequence No. **128**

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

Name of transferor <b>SOUTHWESTERN UNIVERSITY</b>	Identifying number (see instructions) <b>74-1233796</b>
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1. If the transferor was a corporation, complete questions 1a through 1d.
- a. If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 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)(5) been made? ☐ Yes ☐ No

2. 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 2a through 2d.

- a. List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
<b>Commonfund Global Distressed Investors LLC</b>	<b>56-2676315</b>

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

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

3. Name of transferee (foreign corporation) <b>Commonfund Credit Hedge Investment Company</b>	4a. Identifying number, if any <b>98-1027626</b>
5. Address (including country) <b>c/o Commonfund Asset Management Co., Inc., 15 Old Danbury Road, Wilton, CT 06897</b>	4b. Reference ID number (see instructions)

6. Country code of country of incorporation or organization (see instructions)

CJ

7. Foreign law characterization (see instructions)

**Corporation**

8. Is the transferee foreign corporation a controlled foreign corporation? ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2013)

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

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	Various		957,676		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

**Supplemental Information Required To Be Reported (see instructions):**

On various dates throughout the year, Southwestern University transferred through Commonfund Global Distressed Investors LLC cash with a fair market value of \$957,676 to Commonfund Credit Hedge Investment Company in transfers described under IRC Sec. 351.

**Part IV** Additional Information Regarding Transfer of Property (see Instructions)**9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:(a) Before 2.136749% (b) After 2.136749%**10** Type of nonrecognition transaction (see Instructions) ► IRC Sec. 351**11** 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

**12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☒ No**13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property ☐ Yes ☒ No
- b Depreciation recapture ☐ Yes ☒ No
- c Branch loss recapture ☐ Yes ☒ No
- d Any other income recognition provision contained in the above-referenced regulations ☐ Yes ☒ No

**14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No**15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(e)-1T(d)(5)(iii)? ☐ Yes ☒ No**b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ \_\_\_\_\_**16** Was cash the only property transferred? ☒ Yes ☐ No**17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No**b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:



SOUTHWESTERN UNIVERSITY

EIN: 74-1233796

STATEMENT ATTACHED TO AND MADE PART OF INCOME TAX RETURN  
FOR TAXABLE YEAR ENDED JUNE 30, 2013

STATEMENT FILED PURSUANT TO TREAS. REG. SECTION 1.351-3(A)  
BY SOUTHWESTERN UNIVERSITY, 74-1233796, A SIGNIFICANT TRANSFEROR

- (1) NAME AND EIN OF TRANSFEREE CORPORATION: COMMONFUND CREDIT HEDGE  
INVESTMENT COMPANY  
98-1027625
- (2) DATE OF TRANSFER: VARIOUS
- (3) AGGREGATE FMV OF PROPERTY TRANSFERRED: \$957,676.  
AGGREGATE BASIS OF PROPERTY TRANSFERRED: \$957,676.
- (4) DATE & CONTROL NUMBER OF ANY PRIVATE  
LETTER RULING ISSUED BY THE INTERNAL  
REVENUE SERVICE: N/A

**SOUTHWESTERN UNIVERSITY**  
**EIN: 74-1233796**

**STATEMENT ATTACHED TO AND MADE PART OF INCOME TAX RETURN**  
**FOR TAXABLE YEAR-ENDED JUNE 30, 2013**

**Statement Filed Pursuant to Treas. Reg. Section 1.6038B-1c**  
**and Temp. Reg. Section 1.6038B-1T c**

- (1) Name of Transferor: Southwestern University  
EIN: 74-1233796  
Address: 1001 E. University Avenue  
Georgetown, TX 78626
- (2) Name of Transferee: Commonfund Credit Hedge Investment Company  
EIN: 98-1027625  
Address: c/o Commonfund Asset Management Co., Inc.  
15 Old Danbury Road  
P.O. Box 812  
Wilton, CT 06897-0812

Country of Incorporation: Cayman Islands

This is to provide notice that on various dates throughout the year, Southwestern University made deemed contributions of cash, with a fair-market value of \$957,676, for an indirect interest in the foreign corporation Commonfund Credit Hedge Investment Company through its minority investment in the partnership Commonfund Global Distressed Investors LLC (EIN: 56-2676315).

- (3) This is to provide notice that on various dates throughout the year, Southwestern University made deemed contributions to a foreign corporation, Commonfund Credit Hedge Investment Company, through its minority investment in the partnership Commonfund Global Distressed Investors LLC.
- (4) (i) Active trade or business property: N/A  
(ii) Stock or securities: N/A  
(iii) Depreciated property: N/A  
(iv) Property to be leased: N/A  
(v) Property to be sold: N/A  
(vi) Transfers to FSCs: N/A  
(vii) Tainted property: N/A  
(viii) Foreign loss branch: N/A  
(ix) Other intangibles: N/A
- (5) N/A

(6) N/A

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

► Information about Form 926 and its separate instructions is at [www.irs.gov/form926](http://www.irs.gov/form926).  
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment  
Sequence No. **128**

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

Name of transferor <b>SOUTHWESTERN UNIVERSITY</b>	Identifying number (see instructions) <b>74-1233796</b>
--	--

1. If the transferor was a corporation, complete questions 1a through 1d.

- a. If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 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)(5) been made? ☐ Yes ☐ No

2. 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 2a through 2d.

a. List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
<b>Commonfund Strategic Solutions Real Estate Opportunity Fund</b>	<b>45-3015049</b>

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

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

3. Name of transferee (foreign corporation) <b>Fortress Japan Opportunity Fund II Holdings</b>	4a. Identifying number, if any <b>FOREIGNUS</b>
5. Address (including country) <b>1345 Avenue of the Americas, New York, NY 10105</b>	4b. Reference ID number (see instructions) <b>FJOF2H</b>

6. Country code of country of incorporation or organization (see instructions)

CJ

7. Foreign law characterization (see instructions)

Corporation

8. Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2013)

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

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	Various		104,251		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

**Supplemental Information Required To Be Reported** (see instructions):

On various dates throughout the year, Southwestern University transferred through Commonfund Strategic Solutions

Real Estate Opportunity Fund cash with a fair market value of \$104,251 to Fortress Japan Opportunity Fund II Holdings in transfers described under IRC Sec. 351.

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

**9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before <1% (b) After <1%

10 Type of nonrecognition transaction. (see Instructions) ► Section 351

**11** Indicate whether any transfer reported in Part III is subject to any of the following:

- |   |   |                              |  |
|---|---|------------------------------|--|
| a | Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b | Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c | Recapture under section 1503(d)             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d | Exchange gain under section 987             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☒ No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- |   |  |                              |  |
|---|--|------------------------------|--|
| a | Tainted property   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b | Depreciation recapture   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c | Branch loss recapture  | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d | Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

**14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ No

**b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred **\$** \_\_\_\_\_

16 Was cash the only property transferred? ☒ Yes ☐ No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

SOUTHWESTERN UNIVERSITY  
EIN: 74-1233796

STATEMENT ATTACHED TO AND MADE PART OF INCOME TAX RETURN  
FOR TAXABLE YEAR ENDED JUNE 30, 2013

STATEMENT FILED PURSUANT TO TREAS. REG. SECTION 1.351-3(A)  
BY SOUTHWESTERN UNIVERSITY, 74-1233796, A SIGNIFICANT TRANSFEROR

- |     |  |   |
|-----|--|---|
| (1) | NAME AND EIN OF TRANSFEREE CORPORATION:  | FORTRESS JAPAN OPPORTUNITY<br>FUND II HOLDINGS<br>FOREIGNUS |
| (2) | DATE OF TRANSFER:  | VARIOUS   |
| (3) | AGGREGATE FMV OF PROPERTY TRANSFERRED:   | \$104,251.  |
|     | AGGREGATE BASIS OF PROPERTY TRANSFERRED:   | \$104,251.  |
| (4) | DATE & CONTROL NUMBER OF ANY PRIVATE<br>LETTER RULING ISSUED BY THE INTERNAL<br>REVENUE SERVICE: | N/A   |

**SOUTHWESTERN UNIVERSITY**  
**EIN: 74-1233796**

**STATEMENT ATTACHED TO AND MADE PART OF INCOME TAX RETURN**  
**FOR TAXABLE YEAR-ENDED JUNE 30, 2013**

**Statement Filed Pursuant to Treas. Reg. Section 1.6038B-1c**  
**and Temp. Reg. Section 1.6038B-1T c**

- (1) Name of Transferor: Southwestern University  
EIN: 74-1233796  
Address: 1001 E. University Avenue.  
Georgetown, TX 78626
- (2) Name of Transferee: Fortress Japan Opportunity Fund II Holdings  
EIN: FOREIGNUS  
Address: 1345 Avenue of the Americas  
New York, NY 10105

Country of Incorporation: Cayman Islands

This is to provide notice that on various dates throughout the year, Southwestern University made deemed contributions of cash, with a fair market value of \$104,251, for an indirect interest in the foreign corporation Fortress Japan Opportunity Fund II Holdings through its minority investment in the partnership Commonfund Strategic Solutions RE OP Fund (EIN: 45-3015049).

- (3) This is to provide notice that on various dates throughout the year, Southwestern University made deemed contributions to a foreign corporation, Fortress Japan Opportunity Fund II Holdings, through its minority investment in the partnership Commonfund Strategic Solutions RE OP Fund.
- (4) (i) Active trade or business property: N/A  
(ii) Stock or securities: N/A  
(iii) Depreciated property: N/A  
(iv) Property to be leased: N/A  
(v) Property to be sold: N/A  
(vi) Transfers to FSCs: N/A  
(vii) Tainted property: N/A  
(viii) Foreign loss branch: N/A  
(ix) Other intangibles: N/A
- (5) N/A
- (6) N/A



# 1099 Miscellaneous Substitute Form Report

OCCIDENTAL PERMIAN LTD  
P O BOX 27570  
HOUSTON, TX 77227

2013 1099-MISC Income

Substitute Form 1099 - MISC

OMB No. 1545-0115

Corrected ☐

Phone number:

Contact phone: (713)215-7231

Contact email: owner\_relations@oxy.com

## HODGES MEMORIAL ENDOWMENT

4 FARMERS NATIONAL COMPANY AGE  
P O BOX 3480  
OMAHA, NE 68103- 0480

Payer Federal Id: 760528603

Account No. 163170

Tax Id: 741233796

Fed/ State	Type Pymt	Gross	Revenue Add/Ded	Fed Backup Withholding	State Backup Withholding	Severance
TX	OR&RI	\$19,165.17	-\$22.42	\$0.00	\$0.00	\$695.22
Fed	OR&RI	\$19,165.17	-\$22.42	\$1,849.82	\$0.00	\$695.22

Box 1: Rents	\$0.00
Box 2: Royalties	\$19,165.17
Box 3: Other Income	\$0.00
Box 4: Federal Income tax withheld	\$1,849.82
Box 7: Nonemployee compensation	\$0.00
Box 16: State tax Withheld	\$0.00
Box 17: State/Payer's state no	
Box 18: State Income	\$19,165.17

## Copy B For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Amounts shown may be subject to self-employment (SE) tax if your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 934 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get the form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

**Box 2.** Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, oil, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other Income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prize, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 626. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 605 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**Box 7.** Shows nonemployee compensation, if you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You

received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 9919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other Income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 11.** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

**Box 12.** Shows the country or U.S. possession to which the foreign tax was paid.

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099misc](http://www.irs.gov/form1099misc).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no. <b>COPYRIGHT CLEARANCE CENTER 222 ROSEWOOD DRIVE DANVERS, MA 01923 (978) 646-2800</b>		1 Rents \$	2 Royalties \$ 94.22	OMB No. 1545-0116 <b>2013</b> Form 1099-MISC <b>Miscellaneous Income</b>
PAYER'S federal identification number <b>13-2922432</b>		3 Other Income \$	4 Federal income tax withheld \$ 32.98	
RECIPIENT'S name <b>ELECTRONIC JOURNAL OF SCIENCE EDUCATION PO BOX 770 SOUTHWESTERN UNIVERSITY EDUCATION DEPT. GEORGETOWN, TX 78627</b>		5 Fishing boat proceeds \$	6 Medical & health care payments \$	
RECIPIENT'S identification number		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	<b>Copy 2 To be filed with recipient's state income tax return, when required.</b>
		11 Foreign tax paid \$	12 Foreign country or U.S. possession \$	
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
		15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions) <b>2000203056</b>		16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

Department of the Treasury - Internal Revenue Service