

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

2021

For calendar year 2021 or other tax year beginning 09/01, 2021, and ending 08/31, 20 22

▶ 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).

Department of the Treasury
Internal Revenue Service

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

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>B Exempt under section <input type="checkbox"/> 501() () <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>	Print or Type	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) TEXAS A&M UNIVERSITY SYSTEM</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 301 TARROW STREET 3RD FLOOR</p> <p>City or town, state or province, country, and ZIP or foreign postal code COLLEGE STATION, TX 77840-7896</p>	<p>D Employer identification number 74-2648747</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
		<p>C Book value of all assets at end of year ▶ 18,944,262,641</p>	
<p>G 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</p> <p>H Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p> <p>I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ <input type="checkbox"/></p> <p>J Enter the number of attached Schedules A (Form 990-T) ▶ 7</p> <p>K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-sub subsidiary controlled group? ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation ▶</p> <p>L The books are in care of ▶ (SEE STATEMENT) Telephone number ▶ (979) 458-8601</p>			

Part I Total Unrelated Business Taxable Income		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	9,788,498
2 Reserved	2	
3 Add lines 1 and 2	3	9,788,498
4 Charitable contributions (see instructions for limitation rules)	4	4,057
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	9,784,441
6 Deduction for net operating loss. See instructions	6	9,747,929
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	36,512
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000
9 Trusts. Section 199A deduction. See instructions	9	0
10 Total deductions. Add lines 8 and 9	10	1,000
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	35,512

Part II Tax Computation		
1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) ▶	1	7,458
2 Trusts taxable at trust rates. 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 Proxy tax. See instructions ▶	3	0
4 Other tax amounts. See instructions	4	0
5 Alternative minimum tax (trusts only)	5	0
6 Tax on noncompliant facility income. See instructions	6	0
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	7,458

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	0	
b	Other credits (see instructions)	1b	0	
c	General business credit. Attach Form 3800 (see instructions)	1c	7,458	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e	7,458	
2	Subtract line 1e from Part II, line 7	2	0	
3	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)	3	0	
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	0	
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0	
6a	Payments: A 2020 overpayment credited to 2021	6a	0	
b	2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	0	
c	Tax deposited with Form 8868	6c	0	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	0	
e	Backup withholding (see instructions)	6e	0	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	0	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total	6g	0	
7	Total payments. Add lines 6a through 6g	7	0	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	0	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	0	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	0	
11	Enter the amount of line 10 you want: Credited to 2022 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	0	

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

1	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										
2	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.		✓										
3	Enter the amount of tax-exempt interest received or accrued during the tax year												
4	Enter available pre-2018 NOL carryovers here												
5	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.												
<table border="1"> <thead> <tr> <th>Business Activity Code</th> <th>Available post-2017 NOL carryover</th> </tr> </thead> <tbody> <tr> <td>520000</td> <td>\$ 6,955,538</td> </tr> <tr> <td>530000</td> <td>\$ 239,270</td> </tr> <tr> <td>710000</td> <td>\$ 228,137</td> </tr> <tr> <td>(SEE STATEMENT)</td> <td>\$</td> </tr> </tbody> </table>		Business Activity Code	Available post-2017 NOL carryover	520000	\$ 6,955,538	530000	\$ 239,270	710000	\$ 228,137	(SEE STATEMENT)	\$		
Business Activity Code	Available post-2017 NOL carryover												
520000	\$ 6,955,538												
530000	\$ 239,270												
710000	\$ 228,137												
(SEE STATEMENT)	\$												
6a	Did the organization change its method of accounting? (see instructions)		✓										
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: **MGR OF TAX COMPLIANCE AND PAYROLL**

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

Paid Preparer Use Only	Print/Type preparer's name RACHEL SPURLOCK	Preparer's signature RACHEL SPURLOCK	Date 7/12/2023	Check <input type="checkbox"/> if self-employed	PTIN P00520729
	Firm's name CROWE LLP	Firm's EIN 35-0921680		Phone no. (214) 777-5200	
	Firm's address 750 N ST PAUL, SUITE 850, DALLAS, TX 75201-3246				

**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 TEXAS A&M UNIVERSITY SYSTEM		B Employer identification number 74-2648747	
C Unrelated business activity code (see instructions) ▶ 450000		D Sequence: 1 of 7	

E Describe the unrelated trade or business ▶ RETAIL TRADE

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 912,964			
b	Less returns and allowances 0 c Balance ▶	1c 912,964		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 912,964		912,964
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b 0		0
c	Capital loss deduction for trusts	4c 0		0
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 912,964	0	912,964

Part II Deductions Not Taken Elsewhere		See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	113,164
3	Repairs and maintenance	3	0
4	Bad debts	4	0
5	Interest (attach statement). See instructions	5	0
6	Taxes and licenses	6	0
7	Depreciation (attach Form 4562). See instructions	7 2,834	
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b 2,834
9	Depletion	9	0
10	Contributions to deferred compensation plans	10	0
11	Employee benefit programs	11	33,647
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	521,164
15	Total deductions. Add lines 1 through 14	15	670,809
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	242,155
17	Deduction for net operating loss. See instructions	17	0
18	Unrelated business taxable income. Subtract line 17 from line 16	18	242,155

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

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

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
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 checked="" 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 Total deductions. 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 Total gross income (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 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
11 Total dividends - received deductions 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)				

Totals **0** **0**

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

Totals **0** **0**

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

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

Part IX Advertising Income

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

- A**
- B**
- C**
- D**

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

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0

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

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

Part XI Supplemental Information (see instructions)

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

**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 TEXAS A&M UNIVERSITY SYSTEM	B Employer identification number 74-2648747
C Unrelated business activity code (see instructions) ▶ 520000	D Sequence: 2 of 7

E Describe the unrelated trade or business ▶ **FINANCE AND INSURANCE**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 0			
b	Less returns and allowances 0 c Balance ▶	1c 0		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 0		0
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a 8,206		8,206
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b 0		0
c	Capital loss deduction for trusts	4c 0		0
5	Income (loss) from a partnership or an S corporation (attach statement)	5 8,270		8,270
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 16,476	0	16,476

Part II	Deductions Not Taken Elsewhere	See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	0
3	Repairs and maintenance	3	0
4	Bad debts	4	0
5	Interest (attach statement). See instructions	5	4,023
6	Taxes and licenses	6	3
7	Depreciation (attach Form 4562). See instructions	7	0
8	Less depreciation claimed in Part III and elsewhere on return	8a	0
9	Depletion	9	0
10	Contributions to deferred compensation plans	10	0
11	Employee benefit programs	11	0
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	1,478
15	Total deductions. Add lines 1 through 14	15	5,504
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	10,972
17	Deduction for net operating loss. See instructions	17	8,778
18	Unrelated business taxable income. Subtract line 17 from line 16	18	2,194

For Paperwork Reduction Act Notice, see instructions. Cat. No. 740360 Schedule A (Form 990-T) 2021

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

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
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 checked="" 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 Total deductions. 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 Total gross income (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 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
11 Total dividends - received deductions 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)				

Totals **0** **0**

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

Totals **0** **0**

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

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

Part IX Advertising Income

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

- A**
- B**
- C**
- D**

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

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0

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

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

Part XI Supplemental Information (see instructions)

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

**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 TEXAS A&M UNIVERSITY SYSTEM	B Employer identification number 74-2648747
C Unrelated business activity code (see instructions) ▶ 530000	D Sequence: 3 of 7

E Describe the unrelated trade or business ▶ REAL ESTATE RENTAL AND LEASING

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 0			
b	Less returns and allowances 0 c Balance ▶	1c 0		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 0		0
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b 0		0
c	Capital loss deduction for trusts	4c 0		0
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 466,455	401,569	64,886
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 466,455	401,569	64,886

Part II	Deductions Not Taken Elsewhere	See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
1	Compensation of officers, directors, and trustees (Part X)		1 0
2	Salaries and wages		2 0
3	Repairs and maintenance		3 0
4	Bad debts		4 0
5	Interest (attach statement). See instructions		5 0
6	Taxes and licenses		6 0
7	Depreciation (attach Form 4562). See instructions	7 0	
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b 0
9	Depletion		9 0
10	Contributions to deferred compensation plans		10 0
11	Employee benefit programs		11 0
12	Excess exempt expenses (Part VIII)		12 0
13	Excess readership costs (Part IX)		13 0
14	Other deductions (attach statement)		14 78,073
15	Total deductions. Add lines 1 through 14		15 78,073
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16 (13,187)
17	Deduction for net operating loss. See instructions		17 0
18	Unrelated business taxable income. Subtract line 17 from line 16		18 (13,187)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold		Enter method of inventory valuation ►	
1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
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 checked="" 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	<input type="checkbox"/> 301 TARROW STREET, COLLEGE STATION, TX 77840-7896			
B	<input type="checkbox"/>			
C	<input type="checkbox"/>			
D	<input type="checkbox"/>			
	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%)			
	466,455			
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			
	466,455			
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ► <u>466,455</u>			
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)			
	401,569			
5	Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . ► <u>401,569</u>			

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	<input type="checkbox"/>			
B	<input type="checkbox"/>			
C	<input type="checkbox"/>			
D	<input type="checkbox"/>			
	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	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . ► <u>0</u>			
9	Allocable deductions. Multiply line 3c by line 6			
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ► <u>0</u>			
11	Total dividends - received deductions included in line 10 ► <u>0</u>			

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)				

Totals **0** **0**

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

Totals **0** **0**

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

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

Part IX Advertising Income

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

- A**
- B**
- C**
- D**

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

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0

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

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

Part XI Supplemental Information (see instructions)

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

**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 TEXAS A&M UNIVERSITY SYSTEM		B Employer identification number 74-2648747	
C Unrelated business activity code (see instructions) ▶ 540000		D Sequence: 4 of 7	

E Describe the unrelated trade or business ▶ PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 0			
b	Less returns and allowances 0 c Balance ▶	1c 0		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 0		0
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b 0		0
c	Capital loss deduction for trusts	4c 0		0
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 1,255,589	172,140	1,083,449
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 1,255,589	172,140	1,083,449

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income				
1	Compensation of officers, directors, and trustees (Part X)	1		0
2	Salaries and wages	2		0
3	Repairs and maintenance	3		0
4	Bad debts	4		0
5	Interest (attach statement). See instructions	5		0
6	Taxes and licenses	6		0
7	Depreciation (attach Form 4562). See instructions	7	0	
8	Less depreciation claimed in Part III and elsewhere on return	8a	0	8b 0
9	Depletion	9		0
10	Contributions to deferred compensation plans	10		0
11	Employee benefit programs	11		0
12	Excess exempt expenses (Part VIII)	12		0
13	Excess readership costs (Part IX)	13		0
14	Other deductions (attach statement)	14		41,314
15	Total deductions. Add lines 1 through 14	15		41,314
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		1,042,135
17	Deduction for net operating loss. See instructions	17		0
18	Unrelated business taxable income. Subtract line 17 from line 16	18		1,042,135

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

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

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
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 checked="" 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 Total deductions. 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 Total gross income (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 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
11 Total dividends - received deductions 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)				

Totals **0** **0**

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

Totals **0** **0**

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

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

Part IX Advertising Income

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

- A** TAMU ADVERTISING
- B**
- C**
- D**

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

	A	B	C	D
2 Gross advertising income	1,255,589			
a Add columns A through D. Enter here and on Part I, line 11, column (A)				1,255,589
3 Direct advertising costs by periodical	172,140			
a Add columns A through D. Enter here and on Part I, line 11, column (B)				172,140
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8	1,083,449			
5 Readership costs	0			
6 Circulation income	0			
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero	0			
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7	0			
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0

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

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

Part XI Supplemental Information (see instructions)

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

**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 TEXAS A&M UNIVERSITY SYSTEM	B Employer identification number 74-2648747
C Unrelated business activity code (see instructions) ▶ 710000	D Sequence: 5 of 7

E Describe the unrelated trade or business ▶ **ARTS, ENTERTAINMENT, AND RECREATION**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales <u>85,794</u>			
b	Less returns and allowances <u>0</u> c Balance ▶	1c 85,794		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 85,794		85,794
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b 0		0
c	Capital loss deduction for trusts	4c 0		0
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 85,794	0	85,794

Part II	Deductions Not Taken Elsewhere	See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	73,505
3	Repairs and maintenance	3	0
4	Bad debts	4	0
5	Interest (attach statement). See instructions	5	0
6	Taxes and licenses	6	0
7	Depreciation (attach Form 4562). See instructions	7	5,071
8	Less depreciation claimed in Part III and elsewhere on return	8a	0
9	Depletion	9	0
10	Contributions to deferred compensation plans	10	0
11	Employee benefit programs	11	13,519
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	50,852
15	Total deductions. Add lines 1 through 14	15	142,947
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	(57,153)
17	Deduction for net operating loss. See instructions	17	0
18	Unrelated business taxable income. Subtract line 17 from line 16	18	(57,153)

For Paperwork Reduction Act Notice, see instructions. Cat. No. 740360 Schedule A (Form 990-T) 2021

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

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
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 checked="" 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 Total deductions. 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 Total gross income (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 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
11 Total dividends - received deductions 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)				

Totals **0** **0**

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

Totals **0** **0**

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

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

Part IX Advertising Income

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

- A**
- B**
- C**
- D**

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

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0

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

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

Part XI Supplemental Information (see instructions)

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

**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 TEXAS A&M UNIVERSITY SYSTEM	B Employer identification number 74-2648747
C Unrelated business activity code (see instructions) ▶ 810000	D Sequence: 6 of 7

E Describe the unrelated trade or business ▶ OTHER SERVICES

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales <u>1,232,329</u>			
b	Less returns and allowances <u>0</u> c Balance ▶	1c 1,232,329		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 1,232,329		1,232,329
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b 0		0
c	Capital loss deduction for trusts	4c 0		0
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 1,232,329	0	1,232,329

Part II	Deductions Not Taken Elsewhere	See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
1	Compensation of officers, directors, and trustees (Part X)		1 0
2	Salaries and wages		2 0
3	Repairs and maintenance		3 0
4	Bad debts		4 0
5	Interest (attach statement). See instructions		5 0
6	Taxes and licenses		6 0
7	Depreciation (attach Form 4562). See instructions	7 512,223	
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b 512,223
9	Depletion		9 0
10	Contributions to deferred compensation plans		10 0
11	Employee benefit programs		11 0
12	Excess exempt expenses (Part VIII)		12 0
13	Excess readership costs (Part IX)		13 0
14	Other deductions (attach statement)		14 690,500
15	Total deductions. Add lines 1 through 14		15 1,202,723
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16 29,606
17	Deduction for net operating loss. See instructions		17 23,685
18	Unrelated business taxable income. Subtract line 17 from line 16		18 5,921

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

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

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
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 checked="" 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 Total deductions. 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 Total gross income (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 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
11 Total dividends - received deductions 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)				

Totals **0** **0**

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

Totals **0** **0**

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

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

Part IX Advertising Income

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

- A**
- B**
- C**
- D**

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

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0

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

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

Part XI Supplemental Information (see instructions)

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

**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 TEXAS A&M UNIVERSITY SYSTEM	B Employer identification number 74-2648747
C Unrelated business activity code (see instructions) ▶ 901101	D Sequence: 7 of 7

E Describe the unrelated trade or business ▶ INVESTMENT ACTIVITIES

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 0			
b	Less returns and allowances 0 c Balance ▶	1c 0		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 0		0
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a 5,142,394		5,142,394
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b 0		0
c	Capital loss deduction for trusts	4c 0		0
5	Income (loss) from a partnership or an S corporation (attach statement)	5 6,634,544		6,634,544
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 11,776,938	0	11,776,938

Part II	Deductions Not Taken Elsewhere	See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	0
3	Repairs and maintenance	3	0
4	Bad debts	4	0
5	Interest (attach statement). See instructions	5	78,547
6	Taxes and licenses	6	6,171
7	Depreciation (attach Form 4562). See instructions	7	149
8	Less depreciation claimed in Part III and elsewhere on return	8a	0
9	Depletion	9	1,746,677
10	Contributions to deferred compensation plans	10	0
11	Employee benefit programs	11	0
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	1,319,484
15	Total deductions. Add lines 1 through 14	15	3,151,028
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	8,625,910
17	Deduction for net operating loss. See instructions	17	129,817
18	Unrelated business taxable income. Subtract line 17 from line 16	18	8,496,093

For Paperwork Reduction Act Notice, see instructions. Cat. No. 740360 Schedule A (Form 990-T) 2021

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

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
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 checked="" 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 Total deductions. 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 Total gross income (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 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
11 Total dividends - received deductions 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)				

Totals **0** **0**

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

Totals **0** **0**

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

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

Part IX Advertising Income

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

- A**
- B**
- C**
- D**

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

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0

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

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

Part XI Supplemental Information (see instructions)

Return Reference - Identifier	Explanation
BOOK CARE - NAME AND ADDRESS	EDWARD ZAVODNY, 1170 TAMU, COLLEGE STATION, TX 77840-7896

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Converted to NOL	Amount Remaining	Contribution Carryover Expires
2020	1,279,651	0	0	1,101,440	178,211	2025
2021	6,406	0	4,057	2,349	0	2026
Totals	1,286,057	0	4,057	1,103,789	178,211	

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	NOL Expires
2015	4,916,265	112,768	2,213,290	2,815,743	0	2035
2016	3,222,708		0	3,222,708	0	2036
2017	3,709,478	991,021	0	3,709,478	991,021	2037
Totals	11,848,451	1,103,789	2,213,290	9,747,929	991,021	

Business Activity Code	Available post-2017 NOL carryover
810000	83,747
901101	11,237,195

Name of Partnership	Share of gross income	Share of deductions	Gain or loss
520000 - FINANCE AND INSURANCE			
(1) INCOME / (LOSS) FROM PASS-THROUGH INVESTMENTS	11,017	2,747	8,270
Total	11,017	2,747	8,270
901101 - INVESTMENT ACTIVITIES			
(1) INCOME / (LOSS) FROM PASS-THROUGH INVESTMENTS	11,903,862	5,269,318	6,634,544
Total	11,903,862	5,269,318	6,634,544

Description	Amount
520000 - FINANCE AND INSURANCE	
(1) INTEREST EXPENSE	4,023
901101 - INVESTMENT ACTIVITIES	
(1) INTEREST EXPENSE	78,547
Total for Schedule A - Part II, Line 5	82,570

Description	Amount
520000 - FINANCE AND INSURANCE	
(1) FOREIGN TAXES	3
901101 - INVESTMENT ACTIVITIES	
(1) FOREIGN TAXES	6,171

Description	Amount
450000 - RETAIL TRADE	
(1) OTHER OPERATING EXPENSES	521,164
520000 - FINANCE AND INSURANCE	
(1) OTHER OPERATING EXPENSES	1,478
530000 - REAL ESTATE RENTAL AND LEASING	
(1) OTHER OPERATING EXPENSES	78,073
540000 - PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	
(1) OTHER OPERATING EXPENSES	41,314
710000 - ARTS, ENTERTAINMENT, AND RECREATION	
(1) OTHER OPERATING EXPENSES	50,852
810000 - OTHER SERVICES	
(1) OTHER OPERATING EXPENSES	690,500
901101 - INVESTMENT ACTIVITIES	
(1) OTHER OPERATING EXPENSES	1,247,935
(2) AMORTIZATION	35,785
(3) PROFESSIONAL FEES	35,764
Total	1,319,484

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining
520000 - FINANCE AND INSURANCE					
2018	6,315,100		0	8,778	6,306,322
2019	640,438		0	0	640,438
Totals	6,955,538	0	0	8,778	6,946,760
530000 - REAL ESTATE RENTAL AND LEASING					
2018	125,142		0	0	125,142
2020	114,128		0	0	114,128
2021	13,187		0	0	13,187
Totals	252,457	0	0	0	252,457
710000 - ARTS, ENTERTAINMENT, AND RECREATION					
2018	11,092		0	0	11,092
2020	217,045		0	0	217,045
2021	57,153		0	0	57,153
Totals	285,290	0	0	0	285,290
810000 - OTHER SERVICES					
2018	27,596		0	23,685	3,911
2020	56,151		0	0	56,151
Totals	83,747	0	0	23,685	60,062
901101 - INVESTMENT ACTIVITIES					
2019	7,126,050		0	129,817	6,996,233
2020	4,111,145		0	0	4,111,145
Totals	11,237,195	0	0	129,817	11,107,378

530000 - REAL ESTATE RENTAL AND LEASING

(1) 301 TARROW STREET, COLLEGE STATION, TX 77840-7896	Description	Amount
	SALARIES AND WAGES	152,793
	BENEFITS	29,259
	OTHER OPERATING EXPENSES	219,517
	Total	401,569
Total for Schedule A - Part IV, Line 4, Deductions directly connected with the income in lines 2(a) and 2(b)		401,569

540000 - PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

	Description	Amount
(1) TAMU ADVERTISING	SHUTTLE BUS	235,939
	ATHLETICS	1,018,650
	REC SPORTS	1,000
	Total	1,255,589

540000 - PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

	Description	Amount
(1) TAMU ADVERTISING	OTHER DIRECT EXPENSES	172,140
	Total	172,140

**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 for instructions and the latest information.

OMB No. 1545-0123

2022

Name TEXAS A&M UNIVERSITY SYSTEM	Employer identification number 74-2648747
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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. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(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)
1a 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				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked		2.00		-15,499.00
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7 -15,499.00

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. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(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)
8a 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				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked		3.00		23,705.00
11 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15 23,705.00

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)				
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)				17 8,206.00
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns				18 8,206.00

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

**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 for instructions and the latest information.

OMB No. 1545-0123

2021

Name TEXAS A&M UNIVERSITY SYSTEM	Employer identification number 74-2648747
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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. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(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) <small>Subtract column (e) from column (d) and combine the result with column (g)</small>
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0	1,846	0	1,435,207
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	(1,479,735)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	(44,528)

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. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(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) <small>Subtract column (e) from column (d) and combine the result with column (g)</small>
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	0	2,769	0	5,074,265
11 Enter gain from Form 4797, line 7 or 9			11	112,657
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions (see instructions)			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	5,186,922

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	0
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	5,142,394
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	5,142,394

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

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	Capital NOL Expires
2020	2,022,631	542,896	1,479,735	0	2025
Total Carry Over Value				0	

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8949 for instructions and the latest information.

2022

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

Attachment
Sequence No. **12A**

Name(s) shown on return TEXAS A&M UNIVERSITY SYSTEM	Social security number or taxpayer identification number 74-2648747
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Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	FROM SCHEDULE K-1 (FORM 1065)							-15,497.00
	FORM 6781, PART I				2.00			-2.00
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked)				2.00			-15,499.00

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

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form3800 for instructions and the latest information.
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

2021
Attachment
Sequence No. **22**

Name(s) shown on return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	0
2	Passive activity credits from line 2 of all Parts III with box B checked	2	0
3	Enter the applicable passive activity credits allowed for 2021. See instructions	3	
4	Carryforward of general business credit to 2021. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	0
	Check this box if the carryforward was changed or revised from the original reported amount		<input type="checkbox"/>
5	Carryback of general business credit from 2022. Enter the amount from line 2 of Part III with box D checked. See instructions	5	0
6	Add lines 1, 3, 4, and 5	6	0

Part II Allowable Credit

7	Regular tax before credits:		
	• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2	}	
	• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return		
8	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 11	}	
	• Corporations. Enter -0-		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		
9	Add lines 7 and 8	9	7,458
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	0
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	7,458
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	7,458
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	0
14	Tentative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 9	}	
	• Corporations. Enter -0-		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52		
15	Enter the greater of line 13 or line 14	15	0
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	7,458
17	Enter the smaller of line 6 or line 16	17	0
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2021)

Part II Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	0
19	Enter the greater of line 13 or line 18	19	0
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	7,458
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	7,458
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	0
23	Passive activity credit from line 3 of all Parts III with box B checked	23	0
24	Enter the applicable passive activity credit allowed for 2021. See instructions	24	
25	Add lines 22 and 24	25	0
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	7,458
28	Add lines 17 and 26	28	0
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	7,458
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	0
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	4,406
33	Enter the applicable passive activity credits allowed for 2021. See instructions	33	3,186
34	Carryforward of business credit to 2021. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	34	4,272
35	Carryback of business credit from 2022. Enter the amount from line 5 of Part III with box D checked. See instructions	35	0
36	Add lines 30, 33, 34, and 35	36	7,458
37	Enter the smaller of line 29 or line 36	37	7,458
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	7,458

Name(s) shown on return

Identifying number

TEXAS A&M UNIVERSITY SYSTEM

74-2648747

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity **E** Reserved
- B** General Business Credit From a Passive Activity **F** Reserved
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

	(a) Description of credit			(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.					
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a			0
b	Reserved	1b			
c	Increasing research activities (Form 6765)	1c			0
d	Low-income housing (carryforward only) (see instructions)	1d			0
e	Disabled access (Form 8826)*	1e			0
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f			0
g	Indian employment (Form 8845)	1g			0
h	Orphan drug (Form 8820)	1h			0
i	New markets (Form 8874)	1i			0
j	Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j			0
k	Employer-provided child care facilities and services (Form 8882)*	1k			0
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l			0
m	Low sulfur diesel fuel production (Form 8896)	1m			0
n	Distilled spirits (Form 8906)	1n			0
o	Nonconventional source fuel (carryforward only)	1o			0
p	Energy efficient home (Form 8908)	1p			0
q	Energy efficient appliance (carryforward only)	1q			0
r	Alternative motor vehicle (Form 8910)	1r			0
s	Alternative fuel vehicle refueling property (Form 8911)	1s			0
t	Enhanced oil recovery credit	1t			0
u	Mine rescue team training (Form 8923)	1u			0
v	Agricultural chemicals security (carryforward only)	1v			0
w	Employer differential wage payments (Form 8932)	1w			0
x	Carbon oxide sequestration (Form 8933)	1x			0
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y			0
z	Qualified plug-in electric vehicle (carryforward only)	1z			0
aa	Employee retention (Form 5884-A)	1aa			0
bb	General credits from an electing large partnership (carryforward only)	1bb			0
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz			0
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2			0
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3			0
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a			0
b	Work opportunity (Form 5884)	4b			0
c	Biofuel producer (Form 6478)	4c			0
d	Low-income housing (Form 8586)	4d			0
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e			0
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f			0
g	Qualified railroad track maintenance (Form 8900)	4g			0
h	Small employer health insurance premiums (Form 8941)	4h			0
i	Increasing research activities (Form 6765)	4i			4,406
j	Employer credit for paid family and medical leave (Form 8994)	4j			0
z	Other	4z			0
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5			4,406
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6			4,406

* See instructions for limitation on this credit.

Name(s) shown on return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity
- B** General Business Credit From a Passive Activity
- C** General Business Credit Carryforwards
- D** General Business Credit Carrybacks
- E** Reserved
- F** Reserved
- G** Eligible Small Business Credit Carryforwards
- H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

	(a) Description of credit			(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note:	On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.				
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a			
b	Reserved	1b			
c	Increasing research activities (Form 6765)	1c			
d	Low-income housing (carryforward only) (see instructions)	1d			
e	Disabled access (Form 8826)*	1e			
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f			
g	Indian employment (Form 8845)	1g			
h	Orphan drug (Form 8820)	1h			
i	New markets (Form 8874)	1i			
j	Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j			
k	Employer-provided child care facilities and services (Form 8882)*	1k			
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l			
m	Low sulfur diesel fuel production (Form 8896)	1m			
n	Distilled spirits (Form 8906)	1n			
o	Nonconventional source fuel (carryforward only)	1o			
p	Energy efficient home (Form 8908)	1p			
q	Energy efficient appliance (carryforward only)	1q			
r	Alternative motor vehicle (Form 8910)	1r			
s	Alternative fuel vehicle refueling property (Form 8911)	1s			
t	Enhanced oil recovery credit	1t			
u	Mine rescue team training (Form 8923)	1u			
v	Agricultural chemicals security (carryforward only)	1v			
w	Employer differential wage payments (Form 8932)	1w			
x	Carbon oxide sequestration (Form 8933)	1x			
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y			
z	Qualified plug-in electric vehicle (carryforward only)	1z			
aa	Employee retention (Form 5884-A)	1aa			
bb	General credits from an electing large partnership (carryforward only)	1bb			
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz			
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2			0
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3			
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a			
b	Work opportunity (Form 5884)	4b			
c	Biofuel producer (Form 6478)	4c			
d	Low-income housing (Form 8586)	4d			
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e			
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f			
g	Qualified railroad track maintenance (Form 8900)	4g			
h	Small employer health insurance premiums (Form 8941)	4h			
i	Increasing research activities (Form 6765)	4i	82-3221691		505
j	Employer credit for paid family and medical leave (Form 8994)	4j			
z	Other	4z			
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5			505
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6			505

* See instructions for limitation on this credit.

Name(s) shown on return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity **E** Reserved
- B** General Business Credit From a Passive Activity **F** Reserved
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

	(a) Description of credit			(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.					
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a			
b	Reserved	1b			
c	Increasing research activities (Form 6765)	1c			
d	Low-income housing (carryforward only) (see instructions)	1d			
e	Disabled access (Form 8826)*	1e			
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f			
g	Indian employment (Form 8845)	1g			
h	Orphan drug (Form 8820)	1h			
i	New markets (Form 8874)	1i			
j	Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j			
k	Employer-provided child care facilities and services (Form 8882)*	1k			
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l			
m	Low sulfur diesel fuel production (Form 8896)	1m			
n	Distilled spirits (Form 8906)	1n			
o	Nonconventional source fuel (carryforward only)	1o			
p	Energy efficient home (Form 8908)	1p			
q	Energy efficient appliance (carryforward only)	1q			
r	Alternative motor vehicle (Form 8910)	1r			
s	Alternative fuel vehicle refueling property (Form 8911)	1s			
t	Enhanced oil recovery credit	1t			
u	Mine rescue team training (Form 8923)	1u			
v	Agricultural chemicals security (carryforward only)	1v			
w	Employer differential wage payments (Form 8932)	1w			
x	Carbon oxide sequestration (Form 8933)	1x			
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y			
z	Qualified plug-in electric vehicle (carryforward only)	1z			
aa	Employee retention (Form 5884-A)	1aa			
bb	General credits from an electing large partnership (carryforward only)	1bb			
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz			
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2			0
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3			
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a			
b	Work opportunity (Form 5884)	4b			
c	Biofuel producer (Form 6478)	4c			
d	Low-income housing (Form 8586)	4d			
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e			
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f			
g	Qualified railroad track maintenance (Form 8900)	4g			
h	Small employer health insurance premiums (Form 8941)	4h			
i	Increasing research activities (Form 6765)	4i	80-0915207		727
j	Employer credit for paid family and medical leave (Form 8994)	4j			
z	Other	4z			
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5			727
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6			727

* See instructions for limitation on this credit.

Name(s) shown on return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity **E** Reserved
- B** General Business Credit From a Passive Activity **F** Reserved
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

		(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
(a) Description of credit			
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b Reserved	1b		
c Increasing research activities (Form 6765)	1c		
d Low-income housing (carryforward only) (see instructions)	1d		
e Disabled access (Form 8826)*	1e		
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g Indian employment (Form 8845)	1g		
h Orphan drug (Form 8820)	1h		
i New markets (Form 8874)	1i		
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j		
k Employer-provided child care facilities and services (Form 8882)*	1k		
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m Low sulfur diesel fuel production (Form 8896)	1m		
n Distilled spirits (Form 8906)	1n		
o Nonconventional source fuel (carryforward only)	1o		
p Energy efficient home (Form 8908)	1p		
q Energy efficient appliance (carryforward only)	1q		
r Alternative motor vehicle (Form 8910)	1r		
s Alternative fuel vehicle refueling property (Form 8911)	1s		
t Enhanced oil recovery credit	1t		
u Mine rescue team training (Form 8923)	1u		
v Agricultural chemicals security (carryforward only)	1v		
w Employer differential wage payments (Form 8932)	1w		
x Carbon oxide sequestration (Form 8933)	1x		
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z Qualified plug-in electric vehicle (carryforward only)	1z		
aa Employee retention (Form 5884-A)	1aa		
bb General credits from an electing large partnership (carryforward only)	1bb		
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz		
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a Investment (Form 3468, Part III) (attach Form 3468)	4a		
b Work opportunity (Form 5884)	4b		
c Biofuel producer (Form 6478)	4c		
d Low-income housing (Form 8586)	4d		
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g Qualified railroad track maintenance (Form 8900)	4g		
h Small employer health insurance premiums (Form 8941)	4h		
i Increasing research activities (Form 6765)	4i	26-2293853	213
j Employer credit for paid family and medical leave (Form 8994)	4j		
z Other	4z		
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5		213
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		213

* See instructions for limitation on this credit.

Name(s) shown on return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A General Business Credit From a Non-Passive Activity
B General Business Credit From a Passive Activity
C General Business Credit Carryforwards
D General Business Credit Carrybacks
E Reserved
F Reserved
G Eligible Small Business Credit Carryforwards
H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

Table with columns: (a) Description of credit, (b) Enter EIN if claiming the credit from a pass-through entity, (c) Enter the appropriate amount. Rows include 1a-1zz, 2, 3, 4a-4z, 5, 6.

* See instructions for limitation on this credit.

Name(s) shown on return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity **E** Reserved
- B** General Business Credit From a Passive Activity **F** Reserved
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

		(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
(a) Description of credit			
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b Reserved	1b		
c Increasing research activities (Form 6765)	1c		
d Low-income housing (carryforward only) (see instructions)	1d		
e Disabled access (Form 8826)*	1e		
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g Indian employment (Form 8845)	1g		
h Orphan drug (Form 8820)	1h		
i New markets (Form 8874)	1i		
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j		
k Employer-provided child care facilities and services (Form 8882)*	1k		
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m Low sulfur diesel fuel production (Form 8896)	1m		
n Distilled spirits (Form 8906)	1n		
o Nonconventional source fuel (carryforward only)	1o		
p Energy efficient home (Form 8908)	1p		
q Energy efficient appliance (carryforward only)	1q		
r Alternative motor vehicle (Form 8910)	1r		
s Alternative fuel vehicle refueling property (Form 8911)	1s		
t Enhanced oil recovery credit	1t		
u Mine rescue team training (Form 8923)	1u		
v Agricultural chemicals security (carryforward only)	1v		
w Employer differential wage payments (Form 8932)	1w		
x Carbon oxide sequestration (Form 8933)	1x		
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z Qualified plug-in electric vehicle (carryforward only)	1z		
aa Employee retention (Form 5884-A)	1aa		
bb General credits from an electing large partnership (carryforward only)	1bb		
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz		
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a Investment (Form 3468, Part III) (attach Form 3468)	4a		
b Work opportunity (Form 5884)	4b		
c Biofuel producer (Form 6478)	4c		
d Low-income housing (Form 8586)	4d		
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g Qualified railroad track maintenance (Form 8900)	4g		
h Small employer health insurance premiums (Form 8941)	4h		
i Increasing research activities (Form 6765)	4i	98-1450383	91
j Employer credit for paid family and medical leave (Form 8994)	4j		
z Other	4z		
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5		91
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		91

* See instructions for limitation on this credit.

Name(s) shown on return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity
- B** General Business Credit From a Passive Activity
- C** General Business Credit Carryforwards
- D** General Business Credit Carrybacks
- E** Reserved
- F** Reserved
- G** Eligible Small Business Credit Carryforwards
- H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

	(a) Description of credit			(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.					
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a			
b	Reserved	1b			
c	Increasing research activities (Form 6765)	1c			
d	Low-income housing (carryforward only) (see instructions)	1d			
e	Disabled access (Form 8826)*	1e			
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f			
g	Indian employment (Form 8845)	1g			
h	Orphan drug (Form 8820)	1h			
i	New markets (Form 8874)	1i			
j	Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j			
k	Employer-provided child care facilities and services (Form 8882)*	1k			
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l			
m	Low sulfur diesel fuel production (Form 8896)	1m			
n	Distilled spirits (Form 8906)	1n			
o	Nonconventional source fuel (carryforward only)	1o			
p	Energy efficient home (Form 8908)	1p			
q	Energy efficient appliance (carryforward only)	1q			
r	Alternative motor vehicle (Form 8910)	1r			
s	Alternative fuel vehicle refueling property (Form 8911)	1s			
t	Enhanced oil recovery credit	1t			
u	Mine rescue team training (Form 8923)	1u			
v	Agricultural chemicals security (carryforward only)	1v			
w	Employer differential wage payments (Form 8932)	1w			
x	Carbon oxide sequestration (Form 8933)	1x			
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y			
z	Qualified plug-in electric vehicle (carryforward only)	1z			
aa	Employee retention (Form 5884-A)	1aa			
bb	General credits from an electing large partnership (carryforward only)	1bb			
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz			
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2			0
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3			
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a			
b	Work opportunity (Form 5884)	4b			
c	Biofuel producer (Form 6478)	4c			
d	Low-income housing (Form 8586)	4d			
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e			
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f			
g	Qualified railroad track maintenance (Form 8900)	4g			
h	Small employer health insurance premiums (Form 8941)	4h			
i	Increasing research activities (Form 6765)	4i	47-1245315		1,351
j	Employer credit for paid family and medical leave (Form 8994)	4j			
z	Other	4z			
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5			1,351
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6			1,351

* See instructions for limitation on this credit.

Name(s) shown on return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity
- B** General Business Credit From a Passive Activity
- C** General Business Credit Carryforwards
- D** General Business Credit Carrybacks
- E** Reserved
- F** Reserved
- G** Eligible Small Business Credit Carryforwards
- H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

	(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b	Reserved	1b	
c	Increasing research activities (Form 6765)	1c	
d	Low-income housing (carryforward only) (see instructions)	1d	
e	Disabled access (Form 8826)*	1e	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g	Indian employment (Form 8845)	1g	
h	Orphan drug (Form 8820)	1h	
i	New markets (Form 8874)	1i	
j	Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	
k	Employer-provided child care facilities and services (Form 8882)*	1k	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m	Low sulfur diesel fuel production (Form 8896)	1m	
n	Distilled spirits (Form 8906)	1n	
o	Nonconventional source fuel (carryforward only)	1o	
p	Energy efficient home (Form 8908)	1p	
q	Energy efficient appliance (carryforward only)	1q	
r	Alternative motor vehicle (Form 8910)	1r	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	
t	Enhanced oil recovery credit	1t	
u	Mine rescue team training (Form 8923)	1u	
v	Agricultural chemicals security (carryforward only)	1v	
w	Employer differential wage payments (Form 8932)	1w	
x	Carbon oxide sequestration (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z	Qualified plug-in electric vehicle (carryforward only)	1z	
aa	Employee retention (Form 5884-A)	1aa	
bb	General credits from an electing large partnership (carryforward only)	1bb	
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	0
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	
b	Work opportunity (Form 5884)	4b	
c	Biofuel producer (Form 6478)	4c	
d	Low-income housing (Form 8586)	4d	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	5
g	Qualified railroad track maintenance (Form 8900)	4g	
h	Small employer health insurance premiums (Form 8941)	4h	
i	Increasing research activities (Form 6765)	4i	4,267
j	Employer credit for paid family and medical leave (Form 8994)	4j	
z	Other	4z	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5	4,272
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	4,272

* See instructions for limitation on this credit.

Texas A&M University System
 EIN: 74-2648747
 Fiscal Year Ending 8/31/2022

Form 3800, Carryforward Schedule

GENERAL BUSINESS CREDIT CARRYFORWARD									
Year Generated	Amount Generated	Amount Used in Year Generated	Amount Carried Forward	Is there a change from the original amount?	Type of Credit	Amount Used in Current Year	Amount Remaining	Expires	
2020	4,267	-	4,267	NO	Increasing Research Activities	4,267	-	2040	
2020	5	-	5	NO	Employer social security and Medicare taxes	5	-	2040	
2021	4,406	3,186	1,220	NO	Increasing Research Activities	-	1,220	2041	
Total:	8,678	3,186	5,492			4,272	1,220		

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

Department of the Treasury
 Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
 Sequence No. **27**

▶ **Go to www.irs.gov/Form4797 for instructions and the latest information.**

Name(s) shown on return TEXAS A&M UNIVERSITY SYSTEM	Identifying number 74-2648747
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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. See instructions	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)
	FROM SCH K-1			112,657			112,657

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	112,657

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	

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	0
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	0

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	

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			
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a.	25b			
26 If section 1250 property: 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			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage. See instructions	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
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			
29 If section 1255 property:					
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	0
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	0
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	0

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

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	0

Form **6781**

Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form6781 for the latest information.
Attach to your tax return.

Attachment
Sequence No. **82**

Name(s) shown on tax return TEXAS A&M UNIVERSITY SYSTEM				Identifying number 74-2648747	
Check all applicable boxes. See instructions.	A	Mixed straddle election	C	Mixed straddle account election	
	B	Straddle-by-straddle identification election	D	Net section 1256 contracts loss election	

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain	
1 SECTION 1256 CONTRACTS AND STRADDLES FROM INVESTMENTS	5.00		
2 Add the amounts on line 1 in columns (b) and (c).	2 (5.00)		
3 Net gain or (loss). Combine line 2, columns (b) and (c).			3 -5.00
4 Form 1099-B adjustments. See instructions and attach statement			4
5 Combine lines 3 and 4.			5 -5.00
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-			6
7 Combine lines 5 and 6.			7 -5.00
8 Short-term capital gain or (loss). Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions			8 -2.00
9 Long-term capital gain or (loss). Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions			9 -3.00

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A - Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions							11a ()
b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions							11b ()

Section B - Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-.
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions					13a
b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions					13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo entry only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
14				

For Paperwork Reduction Act Notice, see instructions.

Form **6781** (2022)

**Gains and Losses From Section 1256
 Contracts and Straddles**

▶ Go to www.irs.gov/Form6781 for the latest information.
 ▶ Attach to your tax return.

Name(s) shown on tax return

TEXAS A&M UNIVERSITY SYSTEM

Identifying number

74-2648747

Check all applicable boxes.
 See instructions.

A Mixed straddle election

C Mixed straddle account election

B Straddle-by-straddle identification election

D Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1 SECTION 1256 CONTRACTS AND STRADDLES FROM INVESTMENTS	4,615	
2 Add the amounts on line 1 in columns (b) and (c)	(4,615)	0
3 Net gain or (loss). Combine line 2, columns (b) and (c)		(4,615)
4 Form 1099-B adjustments. See instructions and attach statement		
5 Combine lines 3 and 4		(4,615)
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-		0
7 Combine lines 5 and 6		(4,615)
8 Short-term capital gain or (loss). Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions.		(1,846)
9 Long-term capital gain or (loss). Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions		(2,769)

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions						11a ()	
b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions						11b ()	

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-.
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions					13a ()
b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions					13b ()

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo entry only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
14				

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>AXIOM ASIA 6, L.P.</u>	<u>98-1556687</u>

- 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) <u>A6J LTD</u>	5a Identifying number, if any
6 Address (including country) <u>COLLAS CRILL CORPORATE SERVICES LIMITED WILLOW HOUSE, CRICKET SQUARE, PO BOX 709 GRAND CAYMAN KY1-1107 C.J</u>	5b Reference ID number (see instructions) <u>A6JTAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021		990,208		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After 1.23967 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>UNICORN PARTNERS FUND IV, L.P.</u>	<u>98-1599754</u>

- 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) <u>ANBIO THERAPEUTICS LTD.</u>	5a Identifying number, if any
6 Address (including country) <u>777 THIRD AVE, STE 1704, NEW YORK, NY, 10017, US</u>	5b Reference ID number (see instructions) <u>ANBIO01</u>
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	09/21/2021		104,726		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .05488 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>ARA FUND II, LP</u>	<u>98-1593567</u>

- 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) <u>Ara Aloxe, Ltd.</u>	5a Identifying number, if any
6 Address (including country) <u>Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman, KY1-1104, CJ</u>	5b Reference ID number (see instructions) <u>ARAALOXTAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	SEE STATEMENT		113,773		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .91444 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Part III

Section A - Cash (continued)

Type of Property	(a) Date of transfer	(b) description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	04/26/2021		42,779		
Cash	05/03/2021		33,178		
Cash	09/02/2021		37,816		

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>ARA FUND I, LP</u>	<u>82-3221691</u>

- 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)

<p>4 Name of transferee (foreign corporation) <u>Ara Gidara Energy Holdings Ltd</u></p> <p>6 Address (including country) <u>32 Molesworth Street, Dublin, 2, EI</u></p> <p>7 Country code of country of incorporation or organization (see instructions) <u>EI</u></p> <p>8 Foreign law characterization (see instructions) <u>CORPORATION</u></p>	<p>5a Identifying number, if any</p> <p>5b Reference ID number (see instructions) <u>ARAGTAMU</u></p>
<p>9 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	

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	SEE STATEMENT		231,724		

10 Was cash the only property transferred? Yes No
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . Yes No
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? Yes No
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After 2.52458 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Part III

Section A - Cash (continued)

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	11/18/2021		146,224		
Cash	12/21/2021		85,500		

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

▶ Go to 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: Texas A&M University System Identifying number (see instructions): 742648747

- 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
<u>ARA FUND II, LP</u>	<u>98-1593567</u>

- 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): Ara Repeats Holdings, Ltd. **5a** Identifying number, if any:

6 Address (including country): 32 Molesworth Street, Dublin, 2, EI **5b** Reference ID number (see instructions): ARAREPETAMU

7 Country code of country of incorporation or organization (see instructions): EI

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	SEE STATEMENT		144,689		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .91444 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Part III

Section A - Cash (continued)

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	11/29/2021		123,800		
Cash	12/16/2021		20,889		

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>EMERALD HILL CAPITAL PARTNERS III, L.P.</u>	<u>98-1066598</u>

- 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) <u>Broncus Holding Corporation</u>	5a Identifying number, if any <u>98-1228990</u>
6 Address (including country) <u>P.O. Box 309, Ugland House, Grand Cayman, KY1-1104, CJ</u>	5b Reference ID number (see instructions)
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>LIMITED COMPANY</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	05/06/2021		4,894		

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	05/06/2021		88	88	0
Other property (not listed under another category)	05/06/2021		235	235	0
	05/06/2021		14,464	14,464	0
	05/06/2021		18	18	0
Property with built-in loss					
Totals			14,805	14,805	0

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . Yes No
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? Yes No
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 .04687 % **(b)** After .03598 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 Texas A&M University System	Identifying number (see instructions) 742648747
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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
SUMMIT PARTNERS GROWTH EQUITY FUND X-A, L.P.	98-1450383

- 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) CITY AND COUNTY HEALTHCARE GROUP, LTD	5a Identifying number, if any
6 Address (including country) 3RD FLOOR CAPARO HOUSE 101-103 BAKER STREET, LONDON, W1U 6LN, UK	5b Reference ID number (see instructions) TAMUCCHCG
7 Country code of country of incorporation or organization (see instructions) UK	
8 Foreign law characterization (see instructions) CORPORATION	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	11/23/2020		176,593		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 .09036 % **(b)** After .09036 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>LEVEL EQUITY GROWTH PARTNERS V, L.P.</u>	<u>87-1031848</u>

- 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) <u>EFTSURE PTY LTD</u>	5a Identifying number, if any
6 Address (including country) <u>LEVEL 6, 122 WALKER STREET, NORTH SYDNEY, NSW 2060, AS</u>	5b Reference ID number (see instructions) <u>EFTSTAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>AS</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/07/2021		800,026		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After 1.08455 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>UNICORN PARTNERS FUND IV, L.P.</u>	<u>98-1599754</u>

- 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) <u>FOLDING SPACE (CAYMAN) LTD.</u>	5a Identifying number, if any
6 Address (including country) <u>4TH FLOOR, HARBOUR PLACE, 103 SOUTH CHURCH STREET, P.O. BOX 10240, GRAND CAYMAN KY1-1002 C.J.</u>	5b Reference ID number (see instructions) <u>FOLDINGSP01</u>
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	07/22/2021		104,726		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .15877 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>ARA FUND I, LP</u>	<u>82-3221691</u>

- 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) <u>Gidara Energy B.V.</u>	5a Identifying number, if any
6 Address (including country) <u>Schiphol The Base, Toren C, Evert van de Beekstraat 104, Schiphol, 1118 CN, NL</u>	5b Reference ID number (see instructions) <u>GIDATAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>NL</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	SEE STATEMENT		759,927		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 1.76721 % **(b)** After 1.76721 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Part III

Section A - Cash (continued)

Type of Property	(a) Date of transfer	(b) description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	01/08/2021		216,418		
Cash	04/30/2021		229,068		
Cash	06/08/2021		77,044		
Cash	07/15/2021		29,891		
Cash	08/24/2021		89,219		
Cash	09/20/2021		29,704		
Cash	10/28/2021		88,583		

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>5AM VENTURES VI, LP</u>	<u>83-2157691</u>

- 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) <u>GLYCOERA AG</u>	5a Identifying number, if any
6 Address (including country) <u>GRABENSTRASSE 3, SCHLIEREN, 8952, SZ</u>	5b Reference ID number (see instructions) <u>GLYOERATAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>SZ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	10/06/2021		168,409		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .432 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>UNICORN PARTNERS FUND IV, L.P.</u>	<u>98-1599754</u>

- 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) <u>HAI TECH CO. LTD</u>	5a Identifying number, if any
6 Address (including country) <u>SEE STATEMENT</u>	5b Reference ID number (see instructions) <u>HAITECH01</u>
7 Country code of country of incorporation or organization (see instructions) <u>CH</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021		129,861		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .00859 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Part II

(continued)

Return Reference	Identifier	Explanation
6	Address (including country)	UNIT 708 BUILDING G, HUAFENG INTERNATIONAL ROBOTICS INDUSTRIAL PARK,HANGCHENG ROAD, NANCHANG COMMUNITY, XIXIANG STREET, BAO'AN DISTRICT, SHENZHEN, GUANGDONG PROVINCE, CH

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>REDCO I, L.P.</u>	<u>85-0598702</u>

- 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) <u>HANSA BIOPHARMA AB</u>	5a Identifying number, if any
6 Address (including country) <u>SCHELEVÄGEN 22, LUND, SE-223 63, SW</u>	5b Reference ID number (see instructions) <u>HANSABIOTAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>SW</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021		24,056		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 .0229 % **(b)** After .025 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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: Texas A&M University System Identifying number (see instructions): 742648747

- 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
<u>HENDERSON PARK REAL ESTATE FUND I US TE LP</u>	<u>98-1399152</u>

- 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)
HENDERSON PARK REAL ESTATE FUND I B EUPOOLING VEHICLE LTD **5a** Identifying number, if any

6 Address (including country)
11-15 SEATON PLACE, ST. HELIER, JE4 0QH, JE **5b** Reference ID number
 (see instructions)
IBEU01

7 Country code of country of incorporation or organization (see instructions)
JE

8 Foreign law characterization (see instructions)
CORPORATION

9 Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021		681,546		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 7.8329 % **(b)** After 7.8329 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

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

Name of transferor <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>GROWTH FUND VCLP GF 3, LP</u>	<u>FOREIGNUS</u>

- 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) <u>HUGO HOLDCO PTY LTD</u>	5a Identifying number, if any
6 Address (including country) <u>SUITE 4, LEVEL 5, 255 GEORGE STREET, SYDNEY, NSW 2000, AS</u>	5b Reference ID number (see instructions) <u>HUGOTAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>AS</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	05/14/2021		1,407,717		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .12 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

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

Name of transferor: Texas A&M University System Identifying number (see instructions): 742648747

- 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
<u>SUMMIT PARTNERS GROWTH EQUITY FUND X-A, L.P.</u>	<u>98-1450383</u>

- 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): IVALUA S.A.S. **5a** Identifying number, if any:

6 Address (including country): 69 RUE DE PARIS, ORSAY, 91400, FR **5b** Reference ID number (see instructions): IVALUATAMU

7 Country code of country of incorporation or organization (see instructions): FR

8 Foreign law characterization (see instructions): CORPORATION

9 Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	08/06/2020		281,521		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 .03225 % **(b)** After .0326 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
--	---

- 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
<u>AXIOM ASIA 6, L.P.</u>	<u>98-1556687</u>

- 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) <u>KAKAO PICCOMA CORP.</u>	5a Identifying number, if any
6 Address (including country) <u>7 CHOME-7-7 ROPPONGI, MINATO CITY, TOKYO, 106-0032, JA</u>	5b Reference ID number (see instructions) <u>KAKATAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>JA</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	06/07/2021		110,798		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .00157 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>MSD PRIVATE CREDIT OPPORTUNITY FUND LP</u>	<u>36-4848411</u>

- 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) <u>MSD UK HOLDINGS LTD.</u>	5a Identifying number, if any <u>98-1604173</u>
6 Address (including country) <u>PO BOX 309 UGLAND HOUSE, GRAND CAYMAN, CJ</u>	5b Reference ID number (see instructions)
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	SEE STATEMENT		15,987		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 1.00885 % **(b)** After .79081 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Part III

Section A - Cash (continued)

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	03/31/2021		10,839		
Cash	06/30/2021		272		
Cash	09/30/2021		2,702		
Cash	12/31/2021		2,174		

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>ABS EMERGING MARKETS, LP</u>	<u>32-0395161</u>

- 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)

<p>4 Name of transferee (foreign corporation) <u>NATIONAL STOCK EXCHANGE INDIA LIMITED</u></p>	<p>5a Identifying number, if any</p>
<p>6 Address (including country) <u>EXCHANGE PLAZA, C-1, BLOCK G, BANDRA KURLA COMPLEX, MUMBAI, MAHARASHTRA, 400051 IN</u></p>	<p>5b Reference ID number (see instructions) <u>TAMUNSEI</u></p>
<p>7 Country code of country of incorporation or organization (see instructions) <u>IN</u></p>	
<p>8 Foreign law characterization (see instructions) <u>CORPORATION</u></p>	
<p>9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	

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	10/08/2021		203,519		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 _____ 0 % **(b)** After _____ 0 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>ABS EMERGING MARKETS, LP</u>	<u>32-0395161</u>

- 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) <u>OPTIMAS GLOBAL ALPHA FUND</u>	5a Identifying number, if any
6 Address (including country) <u>PO BOX 309, UGLAND HOUSE, GRAND CAYMAN, KY1-1104, CJ</u>	5b Reference ID number (see instructions) <u>TAMUOGAF</u>
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	02/01/2021		227,936		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 .19755 % **(b)** After .17475 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

► Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>GROWTH FUND VCLP GF 3, LP</u>	<u>FOREIGNUS</u>

- 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) <u>ROYAN GROUP HOLDCO PTY LTD</u>	5a Identifying number, if any
6 Address (including country) <u>Suite 2, Level 5, 2 Chifley Square, Sydney, NSW 2000, AS</u>	5b Reference ID number (see instructions) <u>ROYANTAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>AS</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021		164,863		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 _____ .17 % **(b)** After _____ .17 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>UNICORN PARTNERS FUND IV, L.P.</u>	<u>98-1599754</u>

- 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) <u>SHANGHAI ZHENYUN INFORMATION TECHNOLOGY CO., LTD.</u>	5a Identifying number, if any
6 Address (including country) <u>BUILDING 3, 1/F. A DISTRICT, ROOM 46, NO. 7 HUAXIANGQIAO STREET, JIAYI VILLAGE, SHANGHAI CH</u>	5b Reference ID number (see instructions) <u>SHANGHAIZHEN01</u>
7 Country code of country of incorporation or organization (see instructions) <u>CH</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/23/2021		104,726		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .01738 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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: Texas A&M University System Identifying number (see instructions): 742648747

- 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
<u>ANCHORAGE CAPITAL PARTNERS TRUST III B</u>	<u>N/A</u>

- 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): SOUTH PACIFIC LAUNDRY HOLDINGS PTY LTD **5a** Identifying number, if any:

6 Address (including country): LEVEL 39, 259 GEORGE STREET, SYDNEY, NSW 2000, AS **5b** Reference ID number (see instructions): SOUTPACITAMU

7 Country code of country of incorporation or organization (see instructions): AS

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	12/31/2021		439,802		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .01 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>SUMMIT PARTNERS GROWTH EQUITY FUND X-A, L.P.</u>	<u>98-1450383</u>

- 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) <u>SP OPAL SRL</u>	5a Identifying number, if any
6 Address (including country) <u>33, RUE DU PUIITS ROMAIN, BERTRANGE, L-8070 , LU</u>	5b Reference ID number (see instructions) <u>SPOPTAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>LU</u>	
8 Foreign law characterization (see instructions) <u>PRIVATE LIMITED COMPANY</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	06/15/2021		186,395		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .00709 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>EMERALD HILL CAPITAL PARTNERS III, L.P.</u>	<u>98-1066598</u>

- 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) <u>Sphene Co. Ltd.</u>	5a Identifying number, if any
6 Address (including country) <u>WALKERS CORPORATE LIMITED, CAYMAN CORPORATE CENTRE, 27 HOSPITAL ROAD, GFORGE TOWN, Grand Cayman, KY1-9008, C.I.</u>	5b Reference ID number (see instructions) <u>SPHENETAMU</u>
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>57 STARS GLOBAL OPPORTUNITY FUND 4 (US), L.P.</u>	<u>47-4005077</u>

- 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)

<p>4 Name of transferee (foreign corporation) <u>Sphene Co. Ltd.</u></p> <p>6 Address (including country) <u>WALKERS CORPORATE LIMITED, CAYMAN CORPORATE CENTRE, 27 HOSPITAL ROAD, GORGE TOWN, Grand Cayman, KY1-9008, C.I.</u></p> <p>7 Country code of country of incorporation or organization (see instructions) <u>CJ</u></p> <p>8 Foreign law characterization (see instructions) <u>CORPORATION</u></p>	<p>5a Identifying number, if any</p> <p>5b Reference ID number (see instructions) <u>SPHNETAMU</u></p>
<p>9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	

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	SEE STATEMENT		2,256		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 .70135 % **(b)** After .70135 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 531
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
 - a** Gain recognition under section 904(f)(3) **Yes** **No**
 - b** Gain recognition under section 904(f)(5)(F) **Yes** **No**
 - c** Recapture under section 1503(d) **Yes** **No**
 - d** Exchange gain under section 987 **Yes** **No**
- 19** Did this transfer result from a change in entity classification? **Yes** **No**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Part III

Section A - Cash (continued)

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	12/31/2021		1,037		
Cash	12/23/2021		1,219		

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

► Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . Yes No
 - 2** If the transferor was a corporation, complete questions 2a through 2d.
 - a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? Yes No
 - b** Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) <u>Stratus Feeder Limited</u>	5a Identifying number, if any
6 Address (including country) <u>P.O. Box 71, Road Town, Tortola, VI</u>	5b Reference ID number (see instructions) <u>STRATUS01</u>
7 Country code of country of incorporation or organization (see instructions) <u>VI</u>	

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	12/31/2021		3,000,000		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 _____ 0 % **(b)** After _____ 0 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Attachment to be made part of Form 990-T, Exempt Organization Business Income Tax Return

Texas A&M University
74-2648747
For the Year Ending 08/31/2022

Transferee Name: Stratus Feeder Limited
Transferee ID No.:
Transferee Address: P.O. Box 71, Road Town
Tortola
BritishVirginIslands

Statement pursuant to §1.351-3(a) by Texas A&M University (74-2648747), a significant

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above transferee corporation (transferee) from the below corporation (significant transferor).

Date of Transfer: 12/31/2021

Property received from significant transferors:

Significant Transferor Name	Significant Transferor ID No.	Date Of Transfer	Cost or Adjusted Basis	FMV
Texas A&M University System	742648747	12/31/2021	\$3,000,000	\$3,000,000

The items listed above appear in detail in the taxpayer's permanent book of accounts.
No private letter rulings have been issued by the IRS in connection with the §351 exchange.

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
--	---

- 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
<u>ABS EMERGING MARKETS, LP</u>	<u>32-0395161</u>

- 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) <u>WAHA MENA EQUITY FUND SP</u>	5a Identifying number, if any
6 Address (including country) <u>27 HOSPITAL ROAD, GEORGETOWN, GRAND CAYMAN, CJ</u>	5b Reference ID number (see instructions) <u>TAMUWMEFS</u>
7 Country code of country of incorporation or organization (see instructions) <u>CJ</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	05/01/2021		1,519,580		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 0 % **(b)** After .30392 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

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

▶ Go to 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 <u>Texas A&M University System</u>	Identifying number (see instructions) <u>742648747</u>
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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
<u>The Varde Fund XII (C), L.P.</u>	<u>81-1026412</u>

- 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) <u>Wert LCA Sarl</u>	5a Identifying number, if any <u>98-1316429</u>
6 Address (including country) <u>6C, rue Gabriel Lippmann, L-5365, LU</u>	5b Reference ID number (see instructions)
7 Country code of country of incorporation or organization (see instructions) <u>LU</u>	
8 Foreign law characterization (see instructions) <u>CORPORATION</u>	
9 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021		28,092		

10 Was cash the only property transferred? **Yes** **No**
 If “Yes,” skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If “Yes,” go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If “Yes,” continue to line 12c. If “No,” skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If “Yes,” continue to line 12d. If “No,” skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If “No,” skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm’s length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

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

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 .241 % **(b)** After .241 %
- 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**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: TEXAS A&M UNIVERSITY SYSTEM, 710000, 74-2648747

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 columns: Line number, Description, Sub-column (a), Sub-column (b), Sub-column (c), Amount. Lines 1-13 covering property election details.

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

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

Table with 3 columns: Line number, Description, Amount. Lines 14-16 covering special depreciation allowance.

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

Section A

Table with 3 columns: Line number, Description, Amount. Lines 17-18 covering MACRS deductions.

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

Table with 3 columns: Line number, Description, Amount. Lines 21-23 covering summary totals.

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

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	0	
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	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0	

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 (don't 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	0	0	0	0	0	0	0	0	0	0	0	0
34 Was the vehicle available for personal use during off-duty hours?	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 **aren't** 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," don't 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 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: TEXAS A&M UNIVERSITY SYSTEM, 810000, 74-2648747

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 columns: Line number, Description, Column (a), Column (b), Column (c). Rows 1-13 detailing property election and costs.

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

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

Table with 3 columns: Line number, Description, Amount. Rows 14-16 detailing special depreciation allowance.

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

Section A

Table with 3 columns: Line number, Description, Amount. Rows 17-18 detailing MACRS deductions.

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method, (e) Depreciation deduction. Rows 20a-d detailing alternative depreciation system.

Part IV Summary (See instructions.)

Table with 3 columns: Line number, Description, Amount. Rows 21-23 summarizing depreciation amounts.

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

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
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	0
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	0
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

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 (don't 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	0		0		0		0		0		0	
34 Was the vehicle available for personal use during off-duty hours?	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 **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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," don't 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 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: TEXAS A&M UNIVERSITY SYSTEM, 901101, 74-2648747

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 columns: Line number, Description, Sub-column (a), Sub-column (b), Sub-column (c), Amount. Lines 1-13 covering maximum amount, total cost, threshold, reduction, dollar limitation, and carryover.

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

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

Table with 3 columns: Line number, Description, Amount. Lines 14-16 covering special depreciation allowance, section 168(f)(1) election, and other depreciation.

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

Section A

Table with 3 columns: Line number, Description, Amount. Lines 17-18 covering MACRS deductions and general asset accounts.

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

Table with 3 columns: Line number, Description, Amount. Lines 21-23 covering listed property, total depreciation, and section 263A costs.

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

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

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

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	0	
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	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0	

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 (don't 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	0		0		0		0		0		0	
34 Was the vehicle available for personal use during off-duty hours?	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 **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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," don't 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 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: TEXAS A&M UNIVERSITY SYSTEM, 450000, 74-2648747

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 columns: Line number, Description, Column (b) Cost, Column (c) Elected cost, Amount. Lines 1-13 detailing property election and calculations.

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

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

Table with 3 columns: Line number, Description, Amount. Lines 14-16 detailing special depreciation allowance.

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

Section A

Table with 3 columns: Line number, Description, Amount. Lines 17-18 detailing MACRS deductions.

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method, (e) Depreciation deduction. Rows 20a-d detailing alternative depreciation system assets.

Part IV Summary (See instructions.)

Table with 3 columns: Line number, Description, Amount. Lines 21-23 summarizing depreciation amounts.

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

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
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	0
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	0
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

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 (don't 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	0		0		0		0		0		0	
34 Was the vehicle available for personal use during off-duty hours?	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 **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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," don't 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 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning January 01, 2021, and ending December 31, 20 21

Name of person filing this return: Texas A&M University System Filer's identification number: 742648747

Filer's address (if you aren't filing this form with your tax return):
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 504,780 Qualified nonrecourse financing \$ 0 Other \$ 0

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name: _____ EIN: _____
Address: _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership: Ara Fund II, LP, 4201 Main Street, Suite 370, Houston, TX, 77002, United States
2(a) EIN (if any): 98-1593567
2(b) Reference ID number (see instructions): _____
3 Country under whose laws organized: Cayman Islands

4 Date of organization: <u>02/22/2021</u>	5 Principal place of business: <u>CJ</u>	6 Principal business activity code number: <u>523900</u>	7 Principal business activity: <u>Investments</u>	8a Functional currency: <u>USD</u>	8b Exchange rate (see instructions): <u>1</u>
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H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States: _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: E-FILE
3 Name and address of foreign partnership's agent in country of organization, if any: SEE STATEMENT
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: SEE STATEMENT

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7 Were any special allocations made by the foreign partnership? ▶ Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ Limited Partnership
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," **don't** complete Schedules L, M-1, and M-2. ▶ Yes No

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a** Owns a direct interest
- b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)	

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

Ara Fund II, LP

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number

742648747

Reference ID number (see instructions)

EIN (if any)
98-1593567

Filing year: (see instructions)

Tax year of gain deferral contribution
 Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events				
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

Part III Allocation Percentages of Partnership Items With Respect to Section 721(c) Property (see instructions)

Table with 12 columns: Part I, line number; 1. Income; 2. Gain; 3. Deduction; 4. Loss. Sub-columns include (a) U.S. transferor, (b) Related domestic partners, (c) Related foreign partners, (a) U.S. transferor, (b) Related domestic partners, (c) Related foreign partners.

Part IV Allocation of Items to U.S. Transferor With Respect to Section 721(c) Property (see instructions)

Table with 6 columns: Part I, line number; 1. Income; 2. Gain; 3. Deduction; 4. Loss. Sub-columns include (a) Book, (b) Tax, (a) Book, (b) Tax, (a) Book, (b) Tax.

Part V Additional Information (see instructions). If "Yes" to any question 1 through 6b below, complete Schedule H.

Table with 2 columns: Question (1-7b) and Yes/No. Questions include: During the tax year, did an acceleration event...; During the tax year, did a termination event...; During the tax year, did a successor event...; During the tax year, was there a tax disposition...; During the tax year, was there a direct or indirect transfer...; Was any additional section 721(c) property contributed...; Is the gain deferral method applied...; Was a copy of the waiver of treaty benefits...; With respect to each section 721(c) property...

Part VI Supplemental Information (see instructions)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership Ara Fund II, LP	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1593567	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership Ara Fund II, LP	EIN (if any) 98-1593567	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		1,529,257				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			1,529,257				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **0 %** (b) After the transfer **2.20412 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

General Information

(continued)

Return Reference	Identifier	Explanation
H3	Name and Address	Maples Corporate Services Ltd. PO Box 309, Umland House, Grand Cayman, Cayman Islands, KY1-1104
H4	Name and Address of person(s) in custody of books and records	IQ-EQ 601 Lexington Avenue, 26th Floor, Suite B, New York, New York, 10022

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
Ara Divert Holdings, LP	4201 Main Street, Suite 370, Houston, TX, 77002	87-0985392		
Ara PS Holdings, LP	4201 Main Street, Suite 370, Houston, TX, 77002	85-3264082		X
Ara Fund II ST Holdings, LP	4201 Main Street, Suite 370, Houston, TX, 77002	87-4036115		
Ara Fund II H2 Holdings, LP	4201 Main Street, Suite 370, Houston, TX, 77002	87-2603279		
AP Fund Holdings, LP	4201 Main Street, Suite 370, Houston, TX, 77002	98-1630449		X

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

2021

Attachment Sequence No. **865**

Department of the Treasury
Internal Revenue Service

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

Information furnished for the foreign partnership's tax year beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return: Texas A&M University System Filer's identification number: 742648747

Filer's address (if you aren't filing this form with your tax return):
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 401,339 Qualified nonrecourse financing \$ 0 Other \$ 796

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name: _____ EIN: _____
Address: _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership: AXIOM ASIA 6, L.P., 168 ROBINSON ROAD, CAPITAL TOWER#20-01/04, SINGAPORE, 068912, Singapore
2(a) EIN (if any): 98-1556687
2(b) Reference ID number (see instructions): _____
3 Country under whose laws organized: Cayman Islands

4 Date of organization: <u>04/24/2020</u>	5 Principal place of business: <u>CJ</u>	6 Principal business activity code number: <u>523900</u>	7 Principal business activity: <u>INVESTMENTS</u>	8a Functional currency: <u>USD</u>	8b Exchange rate (see instructions): <u>1.0</u>
---	--	--	---	------------------------------------	---

H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States: _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: E-FILE
3 Name and address of foreign partnership's agent in country of organization, if any: SEE STATEMENT
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: SEE STATEMENT

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7 Were any special allocations made by the foreign partnership? ▶ Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ EXEMPTED LIMITED PARTNERSHIP
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," **don't** complete Schedules L, M-1, and M-2. ▶ Yes No

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a** Owns a direct interest
- b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
	d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$	
a Depreciation \$			
b Travel and entertainment \$		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

AXIOM ASIA 6, L.P.

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number

742648747

Reference ID number (see instructions)

EIN (if any)
98-1556687

Filing year: (see instructions)

Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

Part III Allocation Percentages of Partnership Items With Respect to Section 721(c) Property (see instructions)

Table with 12 columns: Part I, line number, (a) U.S. transferor, (b) Related domestic partners, (c) Related foreign partners, 1. Income, 2. Gain, 3. Deduction, 4. Loss. Rows 1-4 show percentages for each category.

Part IV Allocation of Items to U.S. Transferor With Respect to Section 721(c) Property (see instructions)

Table with 8 columns: Part I, line number, (a) Book, (b) Tax, (a) Book, (b) Tax, 2. Gain, 3. Deduction, 4. Loss. Rows 1-4 are blank.

Part V Additional Information (see instructions). If "Yes" to any question 1 through 6b below, complete Schedule H.

Table with 2 columns: Question, Yes, No. Questions 1-6b regarding acceleration events, termination events, successor events, tax disposition, direct/indirect transfer, and partnership contributions.

Part VI Supplemental Information (see instructions)

Horizontal dashed lines for supplemental information.

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership AXIOM ASIA 6, L.P.	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1556687	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership AXIOM ASIA 6, L.P.	EIN (if any) 98-1556687	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		2,380,000				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			2,380,000				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **1.28016 %** (b) After the transfer **1.25271 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

**General
Information**

(continued)

Return Reference	Identifier	Explanation
H3	Name and Address	MISSION CAPITAL GP 6, L.P. WILLOW HOUSE, CRICKET SQUARE, PO BOX 709, GRAND CAYMAN, Cayman Islands, KY1-1107
H4	Name and Address of person(s) in custody of books and records	SS&C PRIVATE EQUITY FUND SERVICES SUITE 706-7, CENTRAL PLAZA, 18, HARBOUR ROAD, WAN CHAI, Hong Kong

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
CERASUS FUND II CAYMAN, LP	WALKERS CORPORATE LTD, 190 ELGIN, AVENUE, GEORGE TOWN, GRAND CAYMAN, Cayman Islands, KY1-9008			X
APPWORKS VENTURES III LIMITED	C/O 6F, NO. 178, SEC. 1, KEELUNG RD, XINYI DIST., TAIPEI CITY, Taiwan	98-1659587		X
IF GROWTH OPPORTUNITY FUND, LP	CONYERS TRUST COMPANY (CAYMAN) LTD, CRICKET SQ HUTCHINS DR, PO BOX 2681, GRAND CAYMAN, Cayman Islands, KY1-1111	FOREIGNUS		X
HIKE CAPITAL III L.P.	2802-04, FL 28, RADIANCE JINHUI, BLDG, QIYANG RD, WANGJING, CHAOYANG, BEIJING, China	98-1575257		X

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year
beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return
Texas A&M University System
Filer's identification number
742648747

Filer's address (if you aren't filing this form with your tax return)
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 36,065 Qualified nonrecourse financing \$ 0 Other \$ 427

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name EIN
Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
Emerald Hill Capital Partners II, LP, 355 South Teller Street Suite 200, Lakewood, CO, 80226, United States
2(a) EIN (if any) 98-0439451
2(b) Reference ID number (see instructions)
3 Country under whose laws organized Hong Kong

4 Date of organization <u>05/09/2008</u>	5 Principal place of business <u>HK</u>	6 Principal business activity code number <u>5259900</u>	7 Principal business activity <u>Investment</u>	8a Functional currency <u>USD</u>	8b Exchange rate (see instructions) <u>1.0</u>
--	---	--	---	---	--

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

1 Name, address, and identification number of agent (if any) in the United States <u>SEE STATEMENT</u>	2 Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> Form 1065 Service Center where Form 1065 is filed: <u>OGDEN, UT</u>
3 Name and address of foreign partnership's agent in country of organization, if any <u>SEE STATEMENT</u>	4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different <u>SEE STATEMENT</u>

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6** Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7** Were any special allocations made by the foreign partnership? ▶ Yes No
- 8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9** How is this partnership classified under the law of the country in which it's organized? ▶ Limited Partnership
- 10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11** Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," **don't** complete Schedules L, M-1, and M-2. ▶ Yes No

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a** Owns a direct interest
- b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

Schedule K Partners' Distributive Share Items

				Total amount
Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)	

Schedule K Partners' Distributive Share Items <i>(continued)</i>		Total amount	
Self-Employment	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e Other rental credits (see instructions) Type ▶ _____	15e	
	f Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16 Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties—gross income	17d	
	e Oil, gas, and geothermal properties—deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20a Investment income	20a	
	b Investment expenses	20b	
c Other items and amounts (attach statement)			
21 Total foreign taxes paid or accrued	21		

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

Emerald Hill Capital Partners II, LP

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number

742648747

Reference ID number (see instructions)

EIN (if any)
98-0439451

Filing year: (see instructions)

Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership Emerald Hill Capital Partners II, LP	<input type="checkbox"/> Successor partnership	EIN (if any) 98-0439451	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership Emerald Hill Capital Partners II, LP	EIN (if any) 98-0439451	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		139,999				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			139,999				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer 2.33333 % (b) After the transfer 2.33333 %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

**General
Information**

(continued)

Return Reference	Identifier	Explanation
H3	Name and Address	Maples & Calder; PO Box 309, Uglan House, Grand Cayman, Cayman Islands, KY1-1104
H4	Name and Address of person(s) in custody of books and records	State Street Global Services 1255 Broad Street, Clifton, New Jersey, 07013-3398

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
Ascent India Fund III Private Limited c/o International Financial Services Limited	Sanne House, Bank Street, TwentyEight, Cybercity, Ebene, Mauritius, 72201	98-0609146		X
Capsquare Asia Partners Fund I, L.P.	190 Elgin Avenue, George Town, Grand Cayman, Cayman Islands, KY1-9008	98-1069899		X
China Environment Fund IV, L.P.	c/o Tsing Partners (Hong Kong), Limited, RM 303, 6 Duddell Street, Central, Hong Kong	98-1050935		X
China Special Opportunities Fund III, L.P.	46/F, Far East Finance Centre, 16 Harcourt Road, Admiralty, Hong Kong	98-0683867		X
Crescent Capital Partners IV, L.P.	Level 29, Governor Phillip Tower, 1 Farrer Place, Sydney, Australia, NSW 2000	98-0698488		X
ClearVue Partners, L.P.	3rd Floor, Queensgate House, 113, South Church Street, P.O. Box 10240, George Town, Grand Cayman, Cayman Islands, KY1-1002	98-1064032		X
CX Partners Fund Limited	C/O Maples Corporate Services Ltd., P.O. Box 309, Uglan House, George Town, Grand Cayman, Cayman Islands, KY1-1104	98-0618172		X

ECP II (Cayman) LTD. B	C/O M&C Corporate Services Ltd., P.O. Box 309GT, Uglan House, Grand Cayman, Cayman Islands, KY1-1104	98-0675619		X
Falcon House Partners Indonesia Fund I, L.P. C/O Falcon House Capital Management PTE Ltd.	541 Orchard Road #18-01, Liat Tower, Singapore, Singapore, 238881	98-1062438		X
FountainVest China Growth Capital Fund, L.P. c/o Intertrust Corporate Services (Cayman) Limited	One Nexus Way, Camana Bay, Grand Cayman, Cayman Islands, KY1-9905	98-0585782		X
Helion Venture Partners III, LLC	c/o IQ EQ Fund Services (Mauritius), Ltd, Les Cascades, Edith Cavell St, Port Louis, Mauritius	98-1032545		X
Indium IV (Mauritius) Holdings Limited	Office 201, 2nd Floor, Sterling, Tower, 14 Poudriere Street, Port Louis, Mauritius	98-0610413		X
Innovation Works Development Fund II, L.P.	4th Floor, Willow House, Cricket Square, Grand Cayman, Cayman Islands, KY1-9010			X
K2 Partners II, L.P.	Suite #4-210, Governors Square, 23 Lime Tree Bay Ave, PO Box 32311, Grand Cayman, Cayman Islands, KY1-1209	98-1085396		X

Morningside China TMT Fund II, L.P. c/o Morningside China TMT GP II, L.P.	22/F Hang Lung Centre, 2-20, Paterson Street, Causeway Bay, Central, Hong Kong	98-1026135		X
New Horizon Capital III, L.P.	190 Elgin Avenue, George Town, Grand Cayman, Cayman Islands, KY1-9005	98-0649847		X
New Horizon Capital IV, L.P.	190 Elgin Avenue, George Town, Grand Cayman, Cayman Islands, KY1-9005	98-1017623		X
Qiming Venture Partners II, L.P.	Maples Corporate Services Limited, P.O. Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104	98-0553195		X
Qiming Venture Partners III, L.P.	Maples Corporate Services Limited, P.O. Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104	98-0702474		X
Southern Capital Fund III, L.P.	c/o Maples Corporate Services Limit, P.O. Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104	98-1087919		X
VI (Vietnam Investments) Fund II, L.P.	C/O Maples Corporation Services Ltd, P.O. Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104	98-1041940		X
Crescent Capital Partners Designated Trust IVA	Level 29, Governor Phillip Tower, 1 Farrer Place, Sydney, Australia, NSW 2000	98-0698490		X

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year
beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return
Texas A&M University System
Filer's identification number
742648747

Filer's address (if you aren't filing this form with your tax return)
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 73,411 Qualified nonrecourse financing \$ 0 Other \$ 10,141

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name EIN
Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
Emerald Hill Capital Partners III, LP, 355 South Teller Street Suite 200, LAKEWOOD, CO, 80226, United States
2(a) EIN (if any) 98-1066598
2(b) Reference ID number (see instructions)
3 Country under whose laws organized
Cayman Islands

4 Date of organization <u>06/29/2012</u>	5 Principal place of business <u>HK</u>	6 Principal business activity code number <u>525990</u>	7 Principal business activity <u>Investment</u>	8a Functional currency <u>USD</u>	8b Exchange rate (see instructions) <u>1.0</u>
--	---	---	---	---	--

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

1 Name, address, and identification number of agent (if any) in the United States
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed:
Ogden, UT

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

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

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$
- 6** Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7** Were any special allocations made by the foreign partnership? ▶ Yes No
- 8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶
- 9** How is this partnership classified under the law of the country in which it's organized? ▶ Limited Partnership
- 10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11** Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. ▶ Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.

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

Signature of general partner or limited liability company member _____ Date _____

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest
- b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
	d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)

Schedule K Partners' Distributive Share Items <i>(continued)</i>		Total amount	
Self-Employment	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e Other rental credits (see instructions) Type ▶ _____	15e	
	f Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16 Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties—gross income	17d	
	e Oil, gas, and geothermal properties—deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20a Investment income	20a	
	b Investment expenses	20b	
c Other items and amounts (attach statement)			
21 Total foreign taxes paid or accrued	21		

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$	
a Depreciation \$			
b Travel and entertainment \$		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

Emerald Hill Capital Partners III, LP

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number

742648747

Reference ID number (see instructions)

EIN (if any)

98-1066598

Filing year: (see instructions)

Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership Emerald Hill Capital Partners III, LP	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1066598	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership Emerald Hill Capital Partners III, LP	EIN (if any) 98-1066598	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		1,050,001				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			1,050,001				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **5.08457 %** (b) After the transfer **5.08457 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

General Information

(continued)

Return Reference	Identifier	Explanation
H3	Name and Address	Maples & Calder PO Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104
H4	Name and Address of person(s) in custody of books and records	State Street Global Services 1255 Broad Street, Clifton, New Jersey, 07013-3398

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
Banyan Partners Fund I, LP	Walkers Corporate Limited, 190 Elgin Ave, George Town, Grand Cayman, Cayman Islands, KY1-9008			X
Banyan Partners Fund II, L.P.	Walkers Corporate Limited, 190 Elgin Ave, George Town, Grand Cayman, Cayman Islands, KY1-9008			X
Clearvue Partners, L.P.	3rd Fl, Queensgate House, 113 S, Church St, George Town, Grand Cayman, Cayman Islands, KY1-1002	98-1064032		X
Crescent Capital Partners V, L.P.	Level 29, Governor Phillip Tower, 1 Farrer Place, Sydney, Australia, NSW 2000	98-1209151		X
Crescent Capital Partners Designated Trust VB	Level 29, Governor Phillip Tower, 1 Farrer Place, Sydney, Australia, NSW 2000	98-1207828		X
Everstone Capital Partners III, L.P.	163 Penang Road, Windland House II, #08-01, Singapore, 238463			X
Falcon House Partners Fund II, L.P. C/O Falcon House Capital Management PTE LTD	541 Orchard Rd #18-01, Liat Towers, Singapore, SN238881	98-1300918		X

Forebright New Opportunities Fund, L.P.	Suite 3720 Jardine House, 1 Connaught Place, Central , Hong Kong	98-1184100		X
GGV Capital V LP	3000 Sand Hill Road, Menlo Park, CA, 94025	46-5396548		X
India Life Sciences Fund II, LLC c/o Rogers Capital Fund Services Ltd	3rd Floor, Rogers House, No 5, President John Kennedy Street, Port Louis, Mauritius	98-1132103		X
Lightspeed India Partners I, LLC	IFS Court, Bank Street, Twentyeight, Cybercity, Ebene, Mauritius, 72201	98-1243453		X
Mayfield India II, LTD	2800 SAND HILL ROAD, SUITE 101, MENLO PARK, CA, 94025	98-1155566		X
Morningside China TMT Top UP Fund, LP	C/O Morningside China TMT GP II, LP, 22/F Hang Lung Centre 2-20 Paterson, Central, Hong Kong	98-1208572		X
New Horizon Capital IV, LP c/o Intertrust Corporate Services (Cayman) Limit	One Nexus Way, Camana Bay, Grand Cayman, Cayman Islands, KY1-9005	98-1017623		X
Qiming Venture Partners III Annex Fund, LP	Maples Corporate Services Limited, P.O. Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104	98-1233762		X
Qiming Venture Partners IV, L.P.	Maples Corporate Services Limited, P.O. Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104	98-1164224		X

Qiming Venture Partners V, LP	Maples Corporate Services Limited, P.O. Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104	98-1282573		X
Raisson Capital, LP	One Nexus Way, Camana Bay, Grand Cayman, Cayman Islands, KY1-9005	98-1147193		X
VI (Vietnam Investments) Fund III, L.P.	C/O Maples Corporate Services, Limited, PO Box 309, Ugland House, Grand Cayman, Cayman Islands, KY1-1104	98-1236851		X

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year
beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return: Texas A&M University System Filer's identification number: 742648747

Filer's address (if you aren't filing this form with your tax return):
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4

B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22
C Filer's share of liabilities: Nonrecourse \$ 0 Qualified nonrecourse financing \$ 0 Other \$ 0

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name: _____ EIN: _____
Address: _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership: ENERGY DYNAMICS FUND LP, 251 LITTLE FALLS DRIVE, WILMINGTON, DE, 19808, United States
2(a) EIN (if any): 98-1287253
2(b) Reference ID number (see instructions): _____
3 Country under whose laws organized: _____

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

H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States: _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: _____
3 Name and address of foreign partnership's agent in country of organization, if any: _____
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: _____

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7 Were any special allocations made by the foreign partnership? ▶ Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ _____
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member _____ Date _____

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest
- b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)	

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

ENERGY DYNAMICS FUND LP

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of partnership ENERGY DYNAMICS FUND LP Name of U.S. transferor (see instructions) Texas A&M University	EIN (if any) 98-1287253 Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution	Filer's identification number 742648747 Reference ID number (see instructions)
--	--	--

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership ENERGY DYNAMICS FUND LP	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1287253	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership ENERGY DYNAMICS FUND LP	EIN (if any) 98-1287253	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		3,250,000				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			3,250,000				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **8.3423 %** (b) After the transfer **9.1967 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return: Texas A&M University System Filer's identification number: 742648747

Filer's address (if you aren't filing this form with your tax return):
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 73,411 Qualified nonrecourse financing \$ 0 Other \$ 10,141

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name: _____ EIN: _____
Address: _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership: Everstone Capital Partners III, L.P., 163 Penang Road, Winsland House II, #08-01, Singapore, 238463, Singapore
2(a) EIN (if any): _____
2(b) Reference ID number (see instructions): ECPIII
3 Country under whose laws organized: Singapore

4 Date of organization: <u>08/10/2014</u>	5 Principal place of business: <u>SN</u>	6 Principal business activity code number: <u>525990</u>	7 Principal business activity: <u>Investments</u>	8a Functional currency: <u>USD</u>	8b Exchange rate (see instructions): <u>1.0</u>
---	--	--	---	------------------------------------	---

H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States: _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: NA
3 Name and address of foreign partnership's agent in country of organization, if any: _____
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: SEE STATEMENT

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7 Were any special allocations made by the foreign partnership? ▶ Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ Limited Life Public Company
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member Date

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest
- b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)	

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.) .				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received . . .				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.) .				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18 . . .				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

Everstone Capital Partners III, L.P.

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number
742648747

Reference ID number (see instructions)
ECPIII

EIN (if any)

Filing year: (see instructions)
 Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership Everstone Capital Partners III, L.P.	<input type="checkbox"/> Successor partnership	EIN (if any)	Reference ID number (see instructions) ECPIII	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership Everstone Capital Partners III, L.P.	EIN (if any)	Reference ID number (see instructions) ECPIII

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		135,128				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			135,128				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **0 %** (b) After the transfer **.13932 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

**General
Information**

(continued)

Return Reference	Identifier	Explanation
H4	Name and Address of person(s) in custody of books and records	Alter Domus Singapore Pte., Ltd. 61 Robinson Road #17-01 Robinson, Centre, Singapore, 068893

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning January 01, 2021, and ending December 31, 20 21

Name of person filing this return: Texas A&M University System Filer's identification number: 742648747

Filer's address (if you aren't filing this form with your tax return):
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 0 Qualified nonrecourse financing \$ 0 Other \$ 0

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name: _____ EIN: _____
Address: _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership: HENDERSON PARK REAL ESTATE FUND I US TE LP, 11-15 SEATON PLACE, ST. HELIER, JE4 0QH, Jersey
2(a) EIN (if any): 98-1399152
2(b) Reference ID number (see instructions): _____
3 Country under whose laws organized: Jersey

4 Date of organization: <u>03/05/2016</u>	5 Principal place of business: <u>JE</u>	6 Principal business activity code number: <u>523900</u>	7 Principal business activity: <u>INVESTMENTS</u>	8a Functional currency: <u>USD</u>	8b Exchange rate (see instructions): <u>1.0</u>
---	--	--	---	------------------------------------	---

H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States: _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: NA
3 Name and address of foreign partnership's agent in country of organization, if any: N/A
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: SEE STATEMENT

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7 Were any special allocations made by the foreign partnership? ▶ Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ LIMITED PARTNERSHIP
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," **don't** complete Schedules L, M-1, and M-2. ▶ Yes No

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No

- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ -----

- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ -----

- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ -----

- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ -----

- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No

- 15a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regulations section 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No

- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

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

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a** Owns a direct interest **b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person
SEE STATEMENT			
SEE STATEMENT			

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
	d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)

Schedule K Partners' Distributive Share Items <i>(continued)</i>		Total amount	
Self-Employment	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e Other rental credits (see instructions) Type ▶ _____	15e	
	f Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16 Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties—gross income	17d	
	e Oil, gas, and geothermal properties—deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20a Investment income	20a	
	b Investment expenses	20b	
c Other items and amounts (attach statement)			
21 Total foreign taxes paid or accrued	21		

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

HENDERSON PARK REAL ESTATE FUND I US TE LP

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number

742648747

Reference ID number (see instructions)

EIN (if any)

98-1399152

Filing year: (see instructions)

Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership HENDERSON PARK REAL ESTATE FUND I US TE LP	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1399152	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership HENDERSON PARK REAL ESTATE FUND I US TE LP	EIN (if any) 98-1399152	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		681,546				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			681,546				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **7.8329 %** (b) After the transfer **7.8329 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

**General
Information**

(continued)

Return Reference	Identifier	Explanation
H4	Name and Address of person(s) in custody of books and records	AZTEC FINANCIAL SERVICES (JERSEY) LIMITED AZTEC GROUP HOUSE 11-15 SEATON, PLACE, ST. HELIER, Jersey, JE4 0QH

Schedule A-1

8865 Schedule A1 Statement (continued)

Name	Address	Identifying Number	Check if Foreign Person
DOW EMPLOYEES' PENSION PLAN TRUST	2211 H.H DOW WAY, MIDLAND, MI, 48674		
LOUISIANA SCHOOL EMPLOYEES RETIREMENT SYSTEM	8660 UNITED PLAZA BLVD, BATON ROUGE, LA, 70809		
113011 INVESTMENT HOLDINGS LLC	251 LITTLE FALLS DRIVE, WILMINGTON, Delaware, 19808		

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return: Texas A&M University System Filer's identification number: 742648747

Filer's address (if you aren't filing this form with your tax return):
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 0 Qualified nonrecourse financing \$ 0 Other \$ 0

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name: _____ EIN: _____
Address: _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership: LAKEVILLE CAPITAL INVESTORS ENHANCED ONSHORE LIMITED, STE 901 WINWAY BLDG 50 WELLINGTON ST, CENTRAL HONG KONG, China
2(a) EIN (if any): 98-1582823
2(b) Reference ID number (see instructions): _____
3 Country under whose laws organized: Cayman Islands

4 Date of organization: <u>11/06/2019</u>	5 Principal place of business: <u>CJ</u>	6 Principal business activity code number: <u>523900</u>	7 Principal business activity: <u>Investing</u>	8a Functional currency: <u>U.S Dollars</u>	8b Exchange rate (see instructions): <u>1.0</u>
---	--	--	---	--	---

H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States: _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: E-FILE
3 Name and address of foreign partnership's agent in country of organization, if any: SEE STATEMENT
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: SEE STATEMENT

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7 Were any special allocations made by the foreign partnership? ▶ Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ EXEMPTED COMPANY
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a** Owns a direct interest
- b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person
SEE STATEMENT			

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)	

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

LAKEVILLE CAPITAL INVESTORS ENHANCED ONSHORE LIMITED

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number
742648747

Reference ID number (see instructions)
98-1582823

Filing year: (see instructions)
 Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership LAKEVILLE CAPITAL INVESTORS ENHANCED ONSHORE LIMITED	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1582823	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership LAKEVILLE CAPITAL INVESTORS ENHANCED ONSHORE LIMITED	EIN (if any) 98-1582823	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		4,000,000				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			4,000,000				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **51.4406 %** (b) After the transfer **0 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

General Information

(continued)

Return Reference	Identifier	Explanation
H3	Name and Address	MAPLES FUND SERVICES (CAYMAN) LIMITED P.O. BOX 1093 BOUNDARY HALL , CRICKET SQUARE, GRAND CAYMAN, Cayman Islands, KY-1104
H4	Name and Address of person(s) in custody of books and records	LAKEVILLE CAPITAL INVESTORS ENHANCED ONSHORE LIMITED STE901 WINWAY BLDG 50 WELLINGTON ST, CENTRAL HONG KONG, China

Schedule A-1

8865 Schedule A1 Statement (continued)

Name	Address	Identifying Number	Check if Foreign Person
RW Fund LLC	227 ELGIN AVENUE P.O. BOX 852, GRAND CAYMAN, KY-1103, Afghanistan	45-4004691	

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
LAKEVIEW CAPITAL INVESTORS ENHANCED MASTER FUND LIMITED	STE 901 WINWAY, BLDG 50 WELLINGTON ST, CENTRAL HONG KONG, China	98-1582815		X

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning January 01, 2021, and ending December 31, 20 21

Name of person filing this return: Texas A&M University System Filer's identification number: 742648747

Filer's address (if you aren't filing this form with your tax return):
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 2,132,301 Qualified nonrecourse financing \$ 0 Other \$ 0

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name: _____ EIN: _____
Address: _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership: SUMMIT PARTNERS GROWTH EQUITY FUND X-A, L.P., 222 BERKLEY STREET, 18TH FLOOR, BOSTON, MA, 02116-3767, United States
2(a) EIN (if any): 98-1450383
2(b) Reference ID number (see instructions): _____
3 Country under whose laws organized: Cayman Islands

4 Date of organization: <u>10/24/2019</u>	5 Principal place of business: <u>CJ</u>	6 Principal business activity code number: <u>523900</u>	7 Principal business activity: <u>INVESTMENTS</u>	8a Functional currency: <u>USD</u>	8b Exchange rate (see instructions): <u>1</u>
---	--	--	---	------------------------------------	---

H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States: _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: E-FILE
3 Name and address of foreign partnership's agent in country of organization, if any: _____
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: _____

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7 Were any special allocations made by the foreign partnership? ▶ Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ EXEMPTED LIMITED PARTNERSHIP
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member Date

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest
- b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
	d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

SUMMIT PARTNERS GROWTH EQUITY FUND X-A, L.P.

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number
742648747

Reference ID number (see instructions)
98-1450383

EIN (if any)
98-1450383

Filing year: (see instructions)
 Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events				
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership SUMMIT PARTNERS GROWTH EQUITY FUND X-A, L.P.	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1450383	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership SUMMIT PARTNERS GROWTH EQUITY FUND X-A, L.P.	EIN (if any) 98-1450383	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		2,662,998				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			2,662,998				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.3759 %** (b) After the transfer **.3543 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year
beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return
Texas A&M University System
Filer's identification number
742648747

Filer's address (if you aren't filing this form with your tax return)
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 38,783 Qualified nonrecourse financing \$ 0 Other \$ 3,913

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name EIN
Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
Unicorn Partners Fund IV, L.P., Unit 2502, One Hennessy, 1 Hennessy Road, Wan Chai, Hong Kong
2(a) EIN (if any) 98-1599754
2(b) Reference ID number (see instructions)
3 Country under whose laws organized
Cayman Islands

4 Date of organization <u>01/07/2021</u>	5 Principal place of business <u>CJ</u>	6 Principal business activity code number <u>523900</u>	7 Principal business activity <u>Investment</u>	8a Functional currency <u>USD</u>	8b Exchange rate (see instructions) <u>1.0</u>
--	---	---	---	---	--

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

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

2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed:
EFILE

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

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

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$
- 6** Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7** Were any special allocations made by the foreign partnership? ▶ Yes No
- 8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶
- 9** How is this partnership classified under the law of the country in which it's organized? . . . ▶ Exempted Limited Partnership
- 10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11** Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a** Owns a direct interest
- b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)	

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

Unicorn Partners Fund IV, L.P.

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number

742648747

Reference ID number (see instructions)

EIN (if any)

98-1599754

Filing year: (see instructions)

Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership Unicorn Partners Fund IV, L.P.	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1599754	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership Unicorn Partners Fund IV, L.P.	EIN (if any) 98-1599754	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		1,950,000				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			1,950,000				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **0 %** (b) After the transfer **2.09453 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

General Information

(continued)

Return Reference	Identifier	Explanation
H4	Name and Address of person(s) in custody of books and records	IQ EQ Fund Services (Hong Kong) Ltd. Unit 605-08, Wing On Centre, 111 Connaught Road Central, Hong Kong

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
Alwin Capital Fund I LP	2001-04, 20/F N. Tower, Beijing Kerry Centre, Chaoyang District, Beijing, China, 100020	98-1609947		X
Bell Investment L.P.	C/O Harneys Fiduciary (Cayman) Ltd, 4th Floor, Harbour Place, 103 South Church Street, P.O. Box 10240, Grand Cayman, Cayman Islands, KY1-1002			X
Blue Lake Capital Opportunity Fund I, L.P.	C/O Blue Lake Capital, Suite 2703, Shanghai, China, 200023	98-1608977		X
Co-win Healthcare Fund III, L.P.	89 Nexus WAY, Camana Bay, Grand Cayman, Cayman Islands, KY1-9009	98-1657565		X
Glory Ventures Investments Fund L.P.	3-212, 23 Lime Tree Bay Ave, PO Box 30746, Seven Mile Beach, Grand Cayman, Cayman Islands, KY1-1203	98-1589582		X
INCE Capital Partners II, L.P.	C/O Walkers Corporate Limited, 190 Elgin Ave, George Town,, Cayman Islands, KY1-9008	98-1604337		X

K2 Partners V L.P.	SUITE #4-210, Governors Square, 23 Lime Tree Bay Avenue, PO Box 32311, Grand Cayman,, Cayman Islands, KY1-1209	98-1616895		X
K2 Venture Partners II L.P.	SUITE #4-210, Governors Square, 23 Lime Tree Bay Avenue, PO Box 32311, Grand Cayman, Cayman Islands, KY1-1209	98-1616892		X
K2 Venture Partners L.P.	Cassia Court, Suite 716, 10 Market Street, Camana Bay, Grand Cayman, Cayman Islands, KY1-9006	98-1472176		X
LCCP Opportunity Fund I, L.P.	5th Floor Block E., No.381 Panyu Road, Shanghai, China, 200052	98-1657427		X
Octagon Special Opportunities Fund L.P. – Series Wu	654 Madison Avenue, Fl 16, New York, NY, 10065	87-0869038		
Sky9 Capital Fund V, L.P.	L.P. 1133 Changning Road, Ste 1807, Raffles City, Changning, Tower 1, Shanghai, China, 200051			X
Sky9 Capital MVP Fund II, L.P.	1133 Changning Road, Ste 1807, Raffles City, Changning, Tower 1, Shanghai, China, 200051			X
Unicorn Horus Ventures Holdings Limited	Unit 2502, One Hennessy, 1 Hennessy Road, Wan Chai, Hong Kong	98-1658457		X

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year
beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return
Texas A&M University System
Filer's identification number
742648747

Filer's address (if you aren't filing this form with your tax return)
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 0 Qualified nonrecourse financing \$ 0 Other \$ 0

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name _____ EIN _____
Address _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
VF MASTER LP, 110 FRONT STREET, SUITE 400, JUPITER, FL, 33477, United States
2(a) EIN (if any) 98-1435187
2(b) Reference ID number (see instructions) _____
3 Country under whose laws organized
Cayman Islands

4 Date of organization <u>08/01/2018</u>	5 Principal place of business <u>CJ</u>	6 Principal business activity code number <u>525910</u>	7 Principal business activity <u>TRADING</u>	8a Functional currency <u>USD</u>	8b Exchange rate (see instructions) <u>1.0</u>
--	---	---	--	---	--

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

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

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

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

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

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No
If "Yes," enter the total amount of the disallowed deductions \$ _____
- 6** Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? Yes No
- 7** Were any special allocations made by the foreign partnership? Yes No
- 8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions _____
- 9** How is this partnership classified under the law of the country in which it's organized? ▶ EXEMPTED LIMITED PARTNERSHIP
- 10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? Yes No
- 11** Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.

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

Signature of general partner or limited liability company member _____ Date _____

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest
- b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner
SEE STATEMENT				

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)	

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

VF MASTER LP

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number
742648747

Reference ID number (see instructions)
98-1435187

EIN (if any)
98-1435187

Filing year: (see instructions)
 Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership VF MASTER LP	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1435187	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership VF MASTER LP	EIN (if any) 98-1435187	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	01/01/2021		1,130,833				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			1,130,833				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.10587 %** (b) After the transfer **.11116 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

Schedule A

8865 Schedule A Statement (continued)

Name	Address	Identifying Number	Foreign Person	Direct Partner
VOLORIDGE FUND, LP	110 FRONT STREET, STE 400, JUPITER, FL, 33477	98-1435187		X

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
FUTURES TRADING MASTER, LP	110 FRONT STREET, STE 400, JUPITER, FL, 33477	98-1599383		X

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

2021

Attachment Sequence No. **865**

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

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year
beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return
Texas A&M University System
Filer's identification number
742648747

Filer's address (if you aren't filing this form with your tax return)
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 0 Qualified nonrecourse financing \$ 0 Other \$ 0

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name EIN
Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
VOLORIDGE SUSTAINABILITY FUND MASTER, LP, 110 FRONT STREET, SUITE 400, JUPITER, FL, 33477, United States
2(a) EIN (if any) 84-3318554
2(b) Reference ID number (see instructions)
3 Country under whose laws organized
Cayman Islands

4 Date of organization <u>01/01/2020</u>	5 Principal place of business <u>CJ</u>	6 Principal business activity code number <u>525910</u>	7 Principal business activity <u>TRADING</u>	8a Functional currency <u>USD</u>	8b Exchange rate (see instructions) <u>1.0</u>
--	---	---	--	---	--

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

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

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

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

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

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$
- 6** Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7** Were any special allocations made by the foreign partnership? ▶ Yes No
- 8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶
- 9** How is this partnership classified under the law of the country in which it's organized? ▶ EXEMPT LIMITED PARTNERSHIP
- 10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11** Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.

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

Signature of general partner or limited liability company member _____ Date _____

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest
- b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner
SEE STATEMENT				

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
	d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)

Schedule K		Partners' Distributive Share Items <i>(continued)</i>	Total amount	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e	Other rental credits (see instructions) Type ▶ _____	15e	
	f	Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16	Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		
	21	Total foreign taxes paid or accrued	21	

Schedule L		Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")			
Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

VOLORIDGE SUSTAINABILITY FUND MASTER, LP

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number
742648747

Reference ID number (see instructions)
84-3318554

EIN (if any)
84-3318554

Filing year: (see instructions)
 Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership VOLORIDGE SUSTAINABILITY FUND MASTER, LP	<input type="checkbox"/> Successor partnership	EIN (if any) 84-3318554	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership VOLORIDGE SUSTAINABILITY FUND MASTER, LP	EIN (if any) 84-3318554	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	01/01/2021		1,694,707				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			1,694,707				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **1.07099 %** (b) After the transfer **.8993 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

Schedule A

8865 Schedule A Statement (continued)

Name	Address	Identifying Number	Foreign Person	Direct Partner
VOLORIDGE SUSTAINABILIT Y FUND, LP	110 FRONT STREET, SUITE 400, JUPITER, FL, 33477	84-3240485		X

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
CC TRADING MASTER, LP	110 FRONT STREET, SUITE 400, JUPITER, FL, 33477	84-3336837		X
ESG TRADING MASTER, LP	110 FRONT STREET, SUITE 400, JUPITER, FL, 33477	84-3322740		X

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

2021

Attachment Sequence No. **865**

Department of the Treasury
Internal Revenue Service

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

Information furnished for the foreign partnership's tax year beginning January 01, 2021, and ending December 31, 20 22

Name of person filing this return: Texas A&M University System Filer's identification number: 742648747

Filer's address (if you aren't filing this form with your tax return):
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 2 3 4
B Filer's tax year beginning September 01, 20 21, and ending August 31, 20 22

C Filer's share of liabilities: Nonrecourse \$ 0 Qualified nonrecourse financing \$ 0 Other \$ 0

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name: _____ EIN: _____
Address: _____

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership: VTAf MASTER, LP, 110 FRONT STREET, SUITE 400, JUPITER, FL, 33477, United States
2(a) EIN (if any): 98-1166886
2(b) Reference ID number (see instructions): _____
3 Country under whose laws organized: Cayman Islands

4 Date of organization: <u>05/01/2014</u>	5 Principal place of business: <u>CJ</u>	6 Principal business activity code number: <u>525910</u>	7 Principal business activity: <u>TRADING</u>	8a Functional currency: <u>USD</u>	8b Exchange rate (see instructions): <u>1.0</u>
---	--	--	---	------------------------------------	---

H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States: _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: E-FILE
3 Name and address of foreign partnership's agent in country of organization, if any: _____
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: _____

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ▶ Yes No
If "Yes," enter the total amount of the disallowed deductions ▶ \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ▶ Yes No
- 7 Were any special allocations made by the foreign partnership? ▶ Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions ▶ _____
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ EXEMPTED LIMITED PARTNERSHIP
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ▶ Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ▶ Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," **don't** complete Schedules L, M-1, and M-2.

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

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member Date

Paid Preparer Use Only

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

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest
- b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner
SEE STATEMENT				

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

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

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) (1) Type ▶ (2) Amount ▶			11(2)	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
	d Other deductions (see instructions) (1) Type ▶ (2) Amount ▶			13d(2)

Schedule K Partners' Distributive Share Items <i>(continued)</i>		Total amount	
Self-Employment	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e Other rental credits (see instructions) Type ▶ _____	15e	
	f Other credits (see instructions) Type ▶ _____	15f	
International Transactions	16 Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties—gross income	17d	
	e Oil, gas, and geothermal properties—deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20a Investment income	20a	
	b Investment expenses	20b	
c Other items and amounts (attach statement)			
21 Total foreign taxes paid or accrued	21		

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

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

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

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

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

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE G
(Form 8865)**

(November 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 8865

Texas A&M University System

Name of partnership

VTAF MASTER, LP

Name of U.S. transferor (see instructions)

Texas A&M University

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Filer's identification number
742648747

Reference ID number (see instructions)
98-11166886

EIN (if any)
98-11166886

Filing year: (see instructions)
 Tax year of gain deferral contribution Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events					
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					
2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					
3			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					
4			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					
4a	From Part I additional statement(s), if any		<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>					

Do the tiered partnership rules of Temporary Regulations section 1.721(c)-3T(d) apply to this partnership? See instructions Yes No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Cat. No. 71017D

Schedule G (Form 8865) (11-2018)

**SCHEDULE H
(Form 8865)**

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of person filing Form 8865 Texas A&M University System			Filer's identifying number 742648747	
Name of partnership VTAF MASTER, LP	<input type="checkbox"/> Successor partnership	EIN (if any) 98-1166886	Reference ID number (see instructions)	
Name of U.S. transferor (see instructions) Texas A&M University	<input type="checkbox"/> Successor U.S. transferor	Filing year: (see instructions) <input type="checkbox"/> Tax year of gain deferral contribution <input type="checkbox"/> Annual reporting		

Part I Acceleration Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Partnership's adjustment to section 721(c) property tax basis	(f) Partial acceleration event
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Part II Termination Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event

Part III Successor Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable)

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

(a) Description of event	(b) Date of event	(c) Percentage of partnership interest disposed	(d) Percentage of partnership interest retained	(e) Aggregate remaining built-in gain attributed to partnership interest retained

Part V Section 367 Transfer Event (see instructions)

(a) Schedule G, Part I, line number	(b) Description of event	(c) Date of event	(d) Gain recognized	(e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable)

Part VI Supplemental Information (see instructions)

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor Texas A&M University System		Filer's identifying number 742648747
Name of foreign partnership VTAF MASTER, LP	EIN (if any) 98-1166886	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	01/01/2021		1,204,625				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			1,204,625				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.5018 %** (b) After the transfer **.50311 %**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

Schedule A

8865 Schedule A Statement (continued)

Name	Address	Identifying Number	Foreign Person	Direct Partner
VOLORIDGE TRADING AGGRESSIVE FUND, LP	110 FRONT STREET, SUITE 400, JUPITER, FL, 33477	80-0931511		X

Schedule A-3

Affiliation Schedule (continued)

Name	Address	EIN	Total ordinary income or loss	Check if foreign partnership
FUTURES TRADING MASTER, LP	110 FRONT STREET, STE 400, JUPITER, FL, 33477	98-1599383		X
CC TRADING MASTER, LP	110 FRONT STREET, STE 400, JUPITER, FL, 33477	84-3336837		X
ESG TRADING MASTER, LP	110 FRONT STREET, STE 400, JUPITER, FL, 33477	84-3322740		X

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

Taxpayer name(s) shown on tax return TEXAS A&M UNIVERSITY SYSTEM	Identification number 74-2648747
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- A** If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
 Name of foreign entity _____
 Employer identification number, if any _____
 Reference ID number _____
- B** Is the foreign entity a CFC group member? See instructions. Yes No
- C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions. Yes No
- D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete. Yes No

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I - Business Interest Expense

1 Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	82,570.00		
2 Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2			
3 Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)),	3			
4 Floor plan financing interest expense. See instructions	4			
5 Total business interest expense. Add lines 1 through 4.	5		82,570.00	

Section II - Adjusted Taxable Income

Tentative Taxable Income

6 Tentative taxable income. See instructions	6		35,512.00	
--	----------	--	-----------	--

Additions (adjustments to be made if amounts are taken into account on line 6)

7 Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7			
8 Any business interest expense not from a pass-through entity. See instructions	8			
9 Amount of any net operating loss deduction under section 172	9	9,910,209.00		
10 Amount of any qualified business income deduction allowed under section 199A	10			
11 Reserved for future use	11			
12 Amount of any loss or deduction items from a pass-through entity. See instructions	12			
13 Other additions. See instructions	13			
14 Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	10,803,439.00		
15 Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15			
16 Total. Add lines 7 through 15	16		20,713,648.00	

Reductions (adjustments to be made if amounts are taken into account on line 6)

17 Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	()		
18 Any business interest income not from a pass-through entity. See instructions	18	(8,636,882.00)		
19 Amount of any income or gain items from a pass-through entity. See instructions	19	()		
20 Other reductions. See instructions	20	()		
21 Total. Combine lines 17 through 20	21		(8,636,882.00)	
22 Adjusted taxable income. Combine lines 6, 16, and 21. See instructions	22		12,112,278.00	

Section III - Business Interest Income

23	Current year business interest income. See instructions	23		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	1,039,706.00	
25	Total. Add lines 23 and 24	25		1,039,706.00

Section IV - 163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26	3,633,683.40	
27	Business interest income (line 25)	27	1,039,706.00	
28	Floor plan financing interest expense (line 4)	28		
29	Total. Add lines 26, 27, and 28	29		4,673,389.40

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions.	30		82,570.00
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.) . . .	31		
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Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32		
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33		
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34		
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35		
36	Excess taxable income. Multiply line 35 by line 22.	36		

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37		
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Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38		
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39		
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40		
41	Excess taxable income. Multiply line 40 by line 22.	41		

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42		
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SCHEDULE A Summary of Partner's Section 163(j) Excess Items

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward (see instructions)
		(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total (c) plus (d)				
43 SEE STATEMENT ATTACHED								
44 Total								

SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45			
46 Total			

Texas A&M University System

EIN: 74-2648747

Fiscal Year Ending: 8/31/2022

Form 9990 - Schedule A - Summary of Partner's Section 163(j) Excess Items

(a) Name of Partnership	(b) EIN	Excess Business Interest Expense			(f) CY ETI	(g) CY EBII	(h) EBIE treated as paid or accrued	(i) CY EBIE Carryforward
		(c) Current Year	(d) Prior year carryforward	(e) Total				
140 SUMMER PARTNERS ONSHORE LP	84-4755921	-	-	-	169,918	93,182	-	-
ABBOTT CAPITAL PRIVATE EQUITY FUND V, L.P.	20-2896577	-	-	-	6,779	-	-	-
ABBOTT CAPITAL PRIVATE EQUITY FUND VI, L.P.	26-2293853	-	-	-	29,169	1	-	-
ABBOTT CAPITAL PRIVATE EQUITY FUND VII, L.P.	80-0915207	-	-	-	16,918	22	-	-
ABBOTT CAPITAL PRIVATE EQUITY INVESTORS 2017 L.P.	38-3865939	(32,967)	32,967	-	1,379	-	-	-
ABS EMERGING MARKETS, LP	32-0395161	-	-	-	19	-	-	-
ARCLIGHT ENERGY PARTNERS FUND VI, L.P.	61-1736207	-	-	-	33,137	-	-	-
Camber Capital Fund, L.P.	42-1693592	-	-	-	1,567,306	-	-	-
CANDLESTICK US FEEDER LP	84-1972981	-	-	-	566,741	-	-	-
CEGA RV FUND, L.P.	85-3519613	-	-	-	-	23	-	-
CITADEL GLOBAL FIXED INCOME FUND LLC	90-0813291	-	-	-	769,519	518,236	-	-
DRAWBRIDGE SPECIAL OPPORTUNITIES FUND LP	37-1428465	-	-	-	143,681	279,604	-	-
ENGADINE EQUITY FUND LP	37-1851994	-	-	-	33,575	-	-	-
JERICO CAPITAL PARTNERS LP	35-2357991	-	-	-	554,356	-	-	-
KAYNE ANDERSON ENERGY FUND V (QP), L.P.	26-3294026	-	-	-	402,113	-	-	-
KAYNE ANDERSON ENERGY FUND VI, L.P.	38-3865939	-	-	-	700,987	1	-	-
KAYNE ANDERSON ENERGY FUND VII, L.P.	61-1756259	-	-	-	423,817	-	-	-
KAYNE ANDERSON ENERGY FUND VIII, L.P.	82-2313146	-	-	-	932,828	-	-	-
LONG POND CAPITAL QP FUND, LP	27-3090263	-	-	-	571,018	-	-	-
METROPOLITAN REAL ESTATE PARTNERS GLOBAL II, LP	26-2214434	-	-	-	3	-	-	-
Mountain Capital Partners II, LP	84-1987376	-	-	-	90,963	-	-	-
MSD PRIVATE CREDIT OPPORTUNITY FUND LP	36-4848411	-	-	-	3,119	68,322	-	-
NGP NATURAL RESOURCES X, LP	45-4110691	-	-	-	5,025	-	-	-
NGP NATURAL RESOURCES XI, LP	47-1245315	-	-	-	566,200	-	-	-
NGP NATURAL RESOURCES XII, LP	82-1490225	-	-	-	488,527	-	-	-
Parallax Fund, L.P.	94-3233848	-	-	-	10,900	-	-	-
ROCKLAND POWER PARTNERS, LP	26-2609423	-	-	-	2,561,269	-	-	-
STONEHILL INSTITUTIONAL PARTNERS LP	13-3982121	-	-	-	1,744	385	-	-
SUMMIT PARTNERS GROWTH EQUITY FUND X-A, L.P.	98-1450383	-	-	-	25,810	4,123	-	-
The Energy & Minerals Group Fund II, LP	45-1962496	-	-	-	126,619	-	-	-
The Varde Fund X (B) (Feeder), L.P.	27-1015088	-	-	-	-	1	-	-
The Varde Fund XI (B) (Feeder), L.P.	46-2022036	-	-	-	-	2,749	-	-
The Varde Fund XII (C), L.P.	81-1026412	-	-	-	-	73,057	-	-
		(32,967)	32,967	-	10,803,439	1,039,706	-	-

Texas A&M University System
 EIN: 74-2648747
 Fiscal Year Ending: 8/31/2022
 Section 704(d) Loss Limitation Carryforward

Partnership Name	EIN	TAX YEAR GENERATED	AMOUNT OF UBTI	CY AMOUNT OF UBTI REPORTED	AMOUNT OF UBTI PREVIOUSLY REPORTED	AMOUNT OF UBTI CARRYFORWARD
CEGA RV FUND, L.P.	85-3519613	2021	(31,329)	(3,496)	-	(27,833)