

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

OMB No. 1545-0047

**2022**Department of the Treasury  
Internal Revenue Service

For calendar year 2022 or other tax year beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_

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

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.	<b>D Employer identification number</b> 59-6150746
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. 245 RIVERSIDE AVENUE, 310	<b>E Group exemption number</b> (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code JACKSONVILLE, FL 32202	<b>F</b> <input type="checkbox"/> Check box if an amended return.
		<b>C</b> Book value of all assets at end of year . . . . . 548,390,568.	
<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university			
<b>H</b> Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T) . . . . . 2			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
<b>L</b> The books are in care of 245 Riverside Avenue, Suite 310 Jacksonville FL 32202 Telephone number (904) 356-4483			

**Part I Total Unrelated Business Taxable Income**

<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	<b>1</b>	2,799,776.
<b>2</b> Reserved . . . . .	<b>2</b>	
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	2,799,776.
<b>4</b> Charitable contributions (see instructions for limitation rules) . . . . .	<b>4</b>	236,955.
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 . . . . .	<b>5</b>	2,562,821.
<b>6</b> Deduction for net operating loss. See instructions . . . . .	<b>6</b>	430,223.
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	<b>7</b>	2,132,598.
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	<b>8</b>	1,000.
<b>9</b> <b>Trusts.</b> Section 199A deduction. See instructions . . . . .	<b>9</b>	
<b>10</b> <b>Total deductions.</b> Add lines 8 and 9 . . . . .	<b>10</b>	1,000.
<b>11</b> <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero . . . . .	<b>11</b>	2,131,598.

**Part II Tax Computation**

<b>1</b> <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) . . . . .	<b>1</b>	447,636.
<b>2</b> <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . .	<b>2</b>	
<b>3</b> <b>Proxy tax.</b> See instructions . . . . .	<b>3</b>	0.
<b>4</b> Other tax amounts. See instructions . . . . .	<b>4</b>	0.
<b>5</b> Alternative minimum tax (trusts only) . . . . .	<b>5</b>	
<b>6</b> <b>Tax on noncompliant facility income.</b> See instructions . . . . .	<b>6</b>	0.
<b>7</b> <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies . . . . .	<b>7</b>	447,636.

For Paperwork Reduction Act Notice, see instructions.

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Form **990-T** (2022)

BAA

**Part III Tax and Payments**

<b>1a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>		
<b>b</b>	Other credits (see instructions)	<b>1b</b>		
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>1c</b>		
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>1d</b>		
<b>e</b>	<b>Total credits.</b> Add lines 1a through 1d	<b>1e</b>		
<b>2</b>	Subtract line 1e from Part II, line 7	<b>2</b>		447,636.
<b>3</b>	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	<b>3</b>		
<b>4</b>	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b>		447,636.
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b>		
<b>6a</b>	Payments: A 2021 overpayment credited to 2022	<b>6a</b>		
<b>b</b>	2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>		
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>		
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>		
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>		
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>		
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	<b>6g</b>		
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g	<b>7</b>		0.
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>		0.
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>		447,636.
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>		
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> <b>Refunded</b>	<b>11</b>		

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

	Yes	No
<b>1</b> At any time during the 2022 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		X
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year \$		
<b>4</b> Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b> Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
523000	\$ 2,090,605.	
	\$	
	\$	
	\$	
<b>6a</b> Did the organization change its method of accounting? (see instructions)		X
<b>b</b> If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V.		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer	Date	Title
	<i>[Signature]</i>	11/16/2023	EVP/CFO

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

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

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

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2022**

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

<b>A</b> Name of the organization THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.	<b>B</b> Employer identification number 59-6150746
<b>C</b> Unrelated business activity code (see instructions) . . . . . 523000	<b>D</b> Sequence: 1 of 2

**E** Describe the unrelated trade or business Investment in limited partnerships

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) . . . . . See STMT.		<b>5</b> 80,839.		80,839.
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13</b> Total. Combine lines 3 through 12		<b>13</b> 80,839.	0.	80,839.

Part II Deductions Not Taken Elsewhere		See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.	
<b>1</b> Compensation of officers, directors, and trustees (Part X)		<b>1</b>	22,077.
<b>2</b> Salaries and wages		<b>2</b>	20,386.
<b>3</b> Repairs and maintenance		<b>3</b>	
<b>4</b> Bad debts		<b>4</b>	
<b>5</b> Interest (attach statement). See instructions		<b>5</b>	
<b>6</b> Taxes and licenses		<b>6</b>	3,553.
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b>	
<b>9</b> Depletion		<b>9</b>	
<b>10</b> Contributions to deferred compensation plans		<b>10</b>	
<b>11</b> Employee benefit programs		<b>11</b>	7,232.
<b>12</b> Excess exempt expenses (Part VIII)		<b>12</b>	
<b>13</b> Excess readership costs (Part IX)		<b>13</b>	
<b>14</b> Other deductions (attach statement) . . . . . See Other Deduction Statement.		<b>14</b>	120,820.
<b>15</b> Total deductions. Add lines 1 through 14		<b>15</b>	174,068.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>16</b>	-93,229.
<b>17</b> Deduction for net operating loss. See instructions		<b>17</b>	
<b>18</b> Unrelated business taxable income. Subtract line 17 from line 16		<b>18</b>	-93,229.

For Paperwork Reduction Act Notice, see instructions.

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Schedule A (Form 990-T) 2022

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

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

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

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

**A** ☐ \_\_\_\_\_

**B** ☐ \_\_\_\_\_

**C** ☐ \_\_\_\_\_

**D** ☐ \_\_\_\_\_

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

**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** ☐ \_\_\_\_\_

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

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

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

  

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b> . . . . .				

**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)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> . . . . .				

**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.

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				
<b>4</b> 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 . . . . .				
<b>5</b> Readership costs . . . . .				
<b>6</b> Circulation income . . . . .				
<b>7</b> 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 . . . . .				
<b>8</b> 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 . . . . .				
<b>a</b> 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 . . . . .				

**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) Grace M. Sacerdote, CPA	Exec. VP/CFO	6.8900%	20,011.
(2) Nina M. Waters	President	0.4200%	1,452.
(3) John Zell	Vice President	0.4200%	614.
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			22,077.

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

# Explanation Statement

2022

Name(s) THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.	Social Security Number 59-6150746
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Describe the unrelated trade or business: Investment in limited partnerships

Form/Line: Schedule A (Form 990-T), Part I Line 5

Explanation of: Income (Loss) Partnership S corporation Schedule

(a) Name of Partnership or S corporation	(b) Share of gross income	(c) Share of deductions	(d) Gain or (Loss)
Juniper Capital I LP	-53,693.		-53,693.
Juniper Capital II LP	7,473.		7,473.
Level Equity Growth Partners I LP	-38,094.		-38,094.
See Straddles and Components Schedule			165,153.
Total Amount (Part I, Line 5, Col A)	80,839.		80,839.

**Form 990 T Sch A (Investment in limited partnerships) -- Pt I, Ln 5 Stmt: Income (Loss) from P'ship or S corp**  
**Straddles and Components Schedule** **Continuation Statement**

Name of Partnership or S corporation	Share of gross income	Share of deductions	Gain or (Loss)
Materra	-222,461.		-222,461.
Montauk Triguard Fund V LLP	-10,676.		-10,676.
Newbury Secondary Fund	155.		155.
Newlin Energy Fund II LP	14,452.		14,452.
Northgate IV LP	15,440.		15,440.
Northgate V LP	672.		672.
Park Street Private Capital Fund VII	2,497.		2,497.
Park Street Capital Natural Resources IV	165.		165.
Real Estate Recovery Fund LLC	69,130.		69,130.
Lindsay Goldberg IV AIV LP	162,137.		162,137.
Private Equity Investment Fund IV, LP	55.		55.
Lindsay Goldberg V LP	135,975.		135,975.
Lindsay Goldberg IV LP	-817.		-817.
Lindsay Goldberg IV REIT AIV LP	-17.		-17.
Lindsay Goldbert V RP AIV	-1,554.		-1,554.
<b>Total</b>			<b>165,153.</b>



## Additional Information From Sch A - (990-T): Unrelated Business Taxable Income from Unrelated Trade or Business (Investment in limited partnerships)

**Sch A - (990-T): Unrelated Business Taxable Income from Unrelated Trade or Business (Investment in limited partnerships)****Part II: Other Deductions****Continuation Statement**

Description	Amount
Investment advisory fees on consulting UBI	105,543.
IT costs/occupancy	15,277.
<b>Total</b>	120,820.

Additional Information From 2022 Federal Exempt Tax Return

Sch A - (990-T): Unrelated Business Taxable Income from Unrelated Trade or Business (Investment in limited partnerships)

Part II, Line 6Itemization Statement

Description	Amount
Employment taxes	2,560.
Foreign taxes	993.
Total	3,553.

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

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

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

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

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

<b>A</b> Name of the organization THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.	<b>B</b> Employer identification number 59-6150746
<b>C</b> Unrelated business activity code (see instructions) . . . . . 523000	<b>D</b> Sequence: 2 of 2

**E** Describe the unrelated trade or business Investment in S Corporation

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) . . . . . See STMT.		<b>5</b> 2,807,360.		2,807,360.
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13</b> Total. Combine lines 3 through 12		<b>13</b> 2,807,360.	0.	2,807,360.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
<b>1</b> Compensation of officers, directors, and trustees (Part X)		<b>1</b>	5,040.
<b>2</b> Salaries and wages		<b>2</b>	598.
<b>3</b> Repairs and maintenance		<b>3</b>	
<b>4</b> Bad debts		<b>4</b>	
<b>5</b> Interest (attach statement). See instructions		<b>5</b>	
<b>6</b> Taxes and licenses		<b>6</b>	346.
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b>	
<b>9</b> Depletion		<b>9</b>	
<b>10</b> Contributions to deferred compensation plans		<b>10</b>	
<b>11</b> Employee benefit programs		<b>11</b>	1,157.
<b>12</b> Excess exempt expenses (Part VIII)		<b>12</b>	
<b>13</b> Excess readership costs (Part IX)		<b>13</b>	
<b>14</b> Other deductions (attach statement) . . . . . See Other Deduction Statement.		<b>14</b>	443.
<b>15</b> Total deductions. Add lines 1 through 14		<b>15</b>	7,584.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>16</b>	2,799,776.
<b>17</b> Deduction for net operating loss. See instructions		<b>17</b>	
<b>18</b> Unrelated business taxable income. Subtract line 17 from line 16		<b>18</b>	2,799,776.

For Paperwork Reduction Act Notice, see instructions.

BAA

REV 05/17/23 PRO

Schedule A (Form 990-T) 2022

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

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

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

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

**A** ☐ \_\_\_\_\_

**B** ☐ \_\_\_\_\_

**C** ☐ \_\_\_\_\_

**D** ☐ \_\_\_\_\_

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

**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** ☐ \_\_\_\_\_

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

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

Exempt Controlled Organizations					
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
<b>Totals</b> . . . . .				Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

**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)				
<b>Totals</b> . . . . .		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

**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.

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				
<b>4</b> 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 . . . . .				
<b>5</b> Readership costs . . . . .				
<b>6</b> Circulation income . . . . .				
<b>7</b> 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 . . . . .				
<b>8</b> 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 . . . . .				
<b>a</b> 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 . . . . .				

**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) Grace Sacerdote	EVP/CFO	4.5000%	5,040.
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			5,040.

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

**Explanation Statement****2022**

Name(s) THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.	Social Security Number 59-6150746
---	--------------------------------------

Describe the unrelated trade or business: Investment in S Corporation  
Form/Line: Schedule A (Form 990-T), Part I Line 5  
Explanation of: Income (Loss) Partnership S corporation Schedule

(a) Name of Partnership or S corporation	(b) Share of gross income	(c) Share of deductions	(d) Gain or (Loss)
SRA/Buidling 051 Corporation	2,807,360.		2,807,360.
Total Amount (Part I, Line 5, Col A)	2,807,360.		2,807,360.

Additional Information From Sch A - (990-T): Unrelated Business Taxable Income from Unrelated Trade or Business (Investment in S Corporation)

Sch A - (990-T): Unrelated Business Taxable Income from Unrelated Trade or Business (Investment in S Corporation)

Part II: Other Deductions

Continuation Statement

Description	Amount
Software/Occupancy costs	443.
Total	443.



**Additional Information From 2022 Federal Exempt Tax Return****Form 990-T: Exempt Organization Business Income Tax Return****Part I, Line 6****Itemization Statement**

Description	Amount
Year 2009	
Year 2015	71,895.
Year 2016	130,470.
Year 2017	227,858.
<b>Total</b>	<b>430,223.</b>

**Form 990-T: Exempt Organization Business Income Tax Return****Part III: Other Credits (1)****Line 5 pst-2017 NOL cryvr****Itemization Statement**

Description	Amount
Year 2018	528,571.
Year 2019	193,715.
Year 2020	447,239.
Year 2021	921,080.
<b>Total</b>	<b>2,090,605.</b>

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Identifying number (see instructions)

59-6150746

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) ENGAGED CAPITAL FLAGSHIP FUND, LTD.	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) CRICKET SQUARE HUTCHINS DRIVE. PO BOX 2681 GRAND CAYMAN KY1-1111, CAYMAN ISLANDS	<b>5b</b> Reference ID number (see instructions) ENGAGED1
<b>7</b> Country code of country of incorporation or organization (see instructions) CJ	
<b>8</b> Foreign law characterization (see instructions) OFFSHORE EXEMPTED COMPANY	
<b>9</b> 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	9/30/2022		4,000,000		

**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 UNDER 5 % (b) After UNDER 5 %
- 17** Type of nonrecognition transaction (see instructions) ► N/A-CASH TRANSFER OF \$100,000+ TO FOREIGN CORPORATION
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No  
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC</b>	Identifying number (see instructions) <b>59-6150746</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>BARKER PARTNERSHIP FUND</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>2F LANDMARK SQUARE, 64 EARTH CLOSE, SEVEN MILE BEACH, GRAND CAYMAN CJ KY 1-1201, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>BARKER1</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	

- 8** Foreign law characterization (see instructions)

**OFFSHORE EXEMPTED COMPANY**

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

**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	5/31/2022		2,537,220		

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 UNDER 5 % (b) After UNDER 5 %
- 17** Type of nonrecognition transaction (see instructions) ► N/A-CASH TRANSFER OF \$100,000+ TO FOREIGN CORPORATION
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No  
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Identifying number (see instructions)

59-6150746

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) DIGITAL ALPHA FUND II	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) MAPLES CORPORATE SERVICES LIMITED, PO BOX 309, UGLAND HOUSE, GRAND CAYMAN ISLANDS KY1-1104	<b>5b</b> Reference ID number (see instructions) DIGITAL2
<b>7</b> Country code of country of incorporation or organization (see instructions) CJ	
<b>8</b> Foreign law characterization (see instructions) OFFSHORE EXEMPTED COMPANY	
<b>9</b> 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	VARIOUS 2022		488,666		

- 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 UNDER 5 % (b) After UNDER 5 %
- 17** Type of nonrecognition transaction (see instructions) ► N/A-CASH TRANSFER OF \$100,000+ TO FOREIGN CORPORATION
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No  
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC</b>	Identifying number (see instructions) <b>59-6150746</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
<b>DAVIDSON KEMPNER INSTITUTIONAL PARTNERS LP</b>	<b>13-3597020</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>DKIP (CAYMAN) II LP</b>	<b>5a</b> Identifying number, if any FOREIGNUS
<b>6</b> Address (including country) <b>190 ELGIN AVENUE GEORGE TOWN, GRAND KAYMAN KY 1-9005, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>DAVIDSON1</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	

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

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

59-6150746

Davidson

**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	VARIOUS		1,127,616		

- 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 UNDER 5 % (b) After UNDER 5 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC 351 \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No  
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Identifying number (see instructions)

59-6150746

- 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
TIFF DIVERSIFYING STRATEGIES FUND, LP	83-2530183

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

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

<b>4</b> Name of transferee (foreign corporation) KEEL CAPITAL FOGHORN FUND X2	<b>5a</b> Identifying number, if any FOREIGNUS
<b>6</b> Address (including country) 3 RUE GABRIEL LIPPMANN L-5365 MUNSBACH LUXEMBOURG LUXEMBROUG	<b>5b</b> Reference ID number (see instructions) TIFF1
<b>7</b> Country code of country of incorporation or organization (see instructions) LU	
<b>8</b> Foreign law characterization (see instructions) CORPORATION	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

59.6150746

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**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	8/02/2021		144,410		

**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 UNDER 5 % (b) After UNDER 5 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC 351 \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No  
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No



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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC</b>	Identifying number (see instructions) <b>59-6150746</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
<b>TIFF DIVERSIFYING STRATEGIES FUND, LP</b>	<b>83-2530183</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>FORT GLOBAL OFFSHORE FUND, SPC</b>	<b>5a</b> Identifying number, if any FOREIGNUS
<b>6</b> Address (including country) <b>C/O MAPLES CORPORATE SERVICES LIMITED PO BOX 309 UGLAND HOUSE GEORGE TOWN, CAYMAN ISLANDS KY-1104</b>	<b>5b</b> Reference ID number (see instructions) <b>TIFF2</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CJ</b>	

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

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

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T44 2

**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	4/02/2022		397,127		

**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 LESS THAN 5% (b) After LESS THAN 5%
- 17** Type of nonrecognition transaction (see instructions) ► IRC 351 \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No  
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC</b>	Identifying number (see instructions) <b>59-6150746</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
<b>TIFF DIVERSIFYING STRATEGIES FUND, LP</b>	<b>83-2530183</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>RADCLIFFE INTERNATIONAL SPAC FUND LTD</b>	<b>5a</b> Identifying number, if any FOREIGNUS
<b>6</b> Address (including country) <b>LANDMARK SQUARE 1ST FL PO BOX 715 GRAND CAYMON CAYMAN ISLANDS KY1-1107</b>	<b>5b</b> Reference ID number (see instructions) <b>TIFF3</b>

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

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

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

59-6150746

TFF 3

**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	VARIOUS		144,410		

**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						

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Tff 3

- 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 LESS THAN 5% (b) After LESS THAN 5%
- 17** Type of nonrecognition transaction (see instructions) ► IRC 351 \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No  
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☒ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC</b>	Identifying number (see instructions) <b>59-6150746</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
<b>TIFF DIVERSIFYING STRATEGIES FUND, LP</b>	<b>83-2530183</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>WORLD CARBON FUND</b>	<b>5a</b> Identifying number, if any FOREIGNUS
<b>6</b> Address (including country) <b>2ND FLOOR BLOCK E IVEAGH COURT HARCOURT ROAD DUBLIN 2 IRELAND</b>	<b>5b</b> Reference ID number (see instructions) <b>TIFF4</b>

- 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	11/02/2021		115,528		

**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 LESS THAN 5% (b) After LESS THAN 5%
- 17** Type of nonrecognition transaction (see instructions) ► IRC 351 \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No  
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☒ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC</b>	Identifying number (see instructions) <b>59-6150746</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
<b>PATRON CAPITAL V, LP</b>	<b>83-2530183</b>

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

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

<b>4</b> Name of transferee (foreign corporation) <b>PC FEEDER V LP</b>	<b>5a</b> Identifying number, if any FOREIGNUS
<b>6</b> Address (including country) <b>28-34 HILL STREET ST HELLER JERSEY JE4 8PN</b>	<b>5b</b> Reference ID number (see instructions) <b>PATRON1</b>

**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

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Patron

**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	VARIOUS		140,242		

**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						

596150746

Patron

- 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 LESS THAN 5% (b) After LESS THAN 5%
- 17** Type of nonrecognition transaction (see instructions) ► IRC 351 \_\_\_\_\_
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |   |
|--|---|
| <b>a</b> Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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

Form **8865****Return of U.S. Persons With Respect to  
Certain Foreign Partnerships**

OMB No. 1545-1668

Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning 1/1/2022, 2023, and ending 12/31/2022, 20**2023** 1022  
Attachment  
Sequence No. **865**

Name of person filing this return

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Filer's identification number

59-6150746

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

245 RIVERSIDE AVE, SUITE 310  
JACKSONVILLE, FLORIDA 32202A 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 JAN 1, 20 22, and ending DEC 31, 20 22

C Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

BARKER AIV-I LP  
2F LANDMARK SQUARE, 64 EARTH CLOSE, SEVEN MILE  
BEACH, GRAND CAYMAN CJ KY1-1201, CAYMAN ISLANDS

2(a) EIN (if any)

98-1571737

2(b) Reference ID number (see instructions)

BARKER1

3 Country under whose laws organized

CAYMAN ISLANDS

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)
UNKNOWN	CAYMAN ISLANDS	523900	INVESTMENT	USD	1.0

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: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> 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 0
- 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

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

Cat. No. 25852A

Form **8865** (2023)

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions. ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) . . . . .
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI . . . . .
- d** Enter the amount of gross receipts derived from all services provided to 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

**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.

**Paid Preparer Use Only**

Signature of general partner or limited liability company member		Date	
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

**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 O  
(Form 8865)**(Rev. October 2021)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership  
(Under Section 6038B)**▶ Attach to Form 8865. See the Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.</b>	Filer's identifying number <b>59-6150746</b>
Name of foreign partnership <b>BARKER AIV-I LP</b>	EIN (if any) <b>98-1571737</b>
	Reference ID number (see instructions) <b>BARKER1</b>

- 1a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(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	6/30/2022		462,780				
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			462,780				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **<5 %** (b) After the transfer **<5 %****Supplemental Information Required To Be Reported** (see instructions):**Part II Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

**Part III** Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? ☐ Yes ☒ No

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

OMB No. 1545-1668

2023

Attachment  
Sequence No. 865Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning 1/1/2022, 2023, and ending 12/31/2022, 20

Name of person filing this return

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Filer's identification number

59-6150746

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

245 RIVERSIDE AVE, SUITE 310  
JACKSONVILLE, FLORIDA 32202A 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 JAN 1, 20 22, and ending DEC 31, 20 22

C Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

BESSEMER VENTURE PARTNERS XI INSTITUTIONAL L.P.  
MAPLES CORPORATE SERVICES LIMITED, PO BOX 309  
UGLAND HOUSE, GRAND CAYMAN, CAYMAN ISLANDS  
KY1-1104

2(a) EIN (if any)

98-1578750

2(b) Reference ID number (see instructions)

BESSEMER1

3 Country under whose laws organized

CAYMAN ISLANDS

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)
1/29/2016	CAYMAN ISLANDS	523900	INVESTMENT	USD	1.0

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: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> 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 0
- 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



596150746

Brasemur

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions. ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) . . . . .
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI . . . . .
- d** Enter the amount of gross receipts derived from all services provided to 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

**Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.**

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

Signature of general partner or limited liability company member

Date

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

**Schedule A**

**Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership (see instructions)**

Name	Address	Identification number (if any)	Check if foreign person

**Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)**

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

**SCHEDULE O  
(Form 8865)**(Rev. October 2021)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership  
(Under Section 6038B)**▶ Attach to Form 8865. See the Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.</b>	Filer's identifying number <b>59-6150746</b>
Name of foreign partnership <b>BESSEMER VENTURE PARTNERS XI INSTITUTIONAL LP</b>	EIN (if any) <b>98-1578750</b>
	Reference ID number (see instructions) <b>BESSEMER1</b>

- 1a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(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	VARIOUS		380,541				
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			380,541				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer <5 % (b) After the transfer <5 %**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

Form **8865****Return of U.S. Persons With Respect to  
Certain Foreign Partnerships**

OMB No. 1545-1868

**2023**Attachment  
Sequence No. **865**Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form8865](https://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning **1/1/2022**, 2023, and ending **12/31/2022**, 20

Name of person filing this return

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Filer's identification number

59-6150746

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

245 RIVERSIDE AVE, SUITE 310  
JACKSONVILLE, FLORIDA 32202A 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 **JAN 1**, 20 **22**, and ending **DEC 31**, 20 **22**

C Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

CLAYTON, DUBLIER, & RICE FUND X (CREDIT), L.P.  
PO BOX 309, UGLAND HOUSE, GRAND CAYMAN,  
CAYMAN ISLANDS KY1-1104

2(a) EIN (if any)

98-1446590

2(b) Reference ID number (see instructions)

CDR1

3 Country under whose laws organized

CAYMAN ISLANDS

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)
UNKNOWN	CAYMAN ISLANDS	523900	INVESTMENT	USD	1.0

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: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> 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 0
- 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

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

Cat. No. 25852A

Form **8865** (2023)

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions. ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) . . . . .
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI . . . . .
- d** Enter the amount of gross receipts derived from all services provided to 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

**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

**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 O**  
**(Form 8865)**(Rev. October 2021)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(Under Section 6038B)**▶ Attach to Form 8865. See the Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.</b>		Filer's identifying number <b>59-6150746</b>
Name of foreign partnership <b>CLAYTON, DUBLIER, &amp; RICE FUND X (CREDIT), LP</b>	EIN (if any) <b>98-1446590</b>	Reference ID number (see instructions) <b>CDR1</b>

- 1a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(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	VARIOUS		113,697				
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			113,697				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **<5 %** (b) After the transfer **<5 %****Supplemental Information Required To Be Reported** (see instructions):**Part II Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

**Part III** Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? ☐ Yes ☒ No

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

OMB No. 1545-1668

2023

Attachment  
Sequence No. 865Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning 1/1/2022, 2023, and ending 12/31/2022, 20

Name of person filing this return

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Filer's identification number

59-6150746

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

245 RIVERSIDE AVE, SUITE 310  
JACKSONVILLE, FLORIDA 32202A 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 JAN 1, 20 22, and ending DEC 31, 20 22

C Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

HGGC FUND III  
WALKERS CORPORATE LIMITED, 190 ELIGIN AVE,  
GEORGE TOWN, GRAND CAYMAN, KY1-9008 CAYMAN  
ISLANDS

2(a) EIN (if any)

98-1319219

2(b) Reference ID number (see instructions)

HGGC1

3 Country under whose laws organized

CAYMAN ISLANDS

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)
UNKNOWN	CAYMAN ISLANDS	523900	INVESTMENT	USD	1.0

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: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> 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 0
- 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 (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions. ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) . . . . .
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI . . . . .
- d** Enter the amount of gross receipts derived from all services provided to 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

**Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.**

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

Signature of general partner or limited liability company member

Date

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

**Schedule A**

**Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership (see instructions)**

Name	Address	Identification number (if any)	Check if foreign person

**Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)**

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

**SCHEDULE O  
(Form 8865)**(Rev. October 2021)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership  
(Under Section 6038B)**▶ Attach to Form 8865. See the Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.</b>		Filer's identifying number <b>59-6150746</b>
Name of foreign partnership <b>HGGC FUND III</b>	EIN (if any) <b>98-1319219</b>	Reference ID number (see instructions) <b>HGGC1</b>

- 1a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(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	VARIOUS		102,421				
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			102,421				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **<5 %** (b) After the transfer **<5 %****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



Form **8865****Return of U.S. Persons With Respect to  
Certain Foreign Partnerships**

OMB No. 1545-1668

**2023**Attachment  
Sequence No. **865**Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning **1/1/2022**, 2023, and ending **12/31/2022**, 20

Name of person filing this return

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Filer's identification number

59-6150746

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

245 RIVERSIDE AVE, SUITE 310  
JACKSONVILLE, FLORIDA 32202A 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 **JAN 1**, 20 **22**, and ending **DEC 31**, 20 **22**

C Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

PATRON CAPITAL V, LP  
28-34 HILL STREET, ST HELIER, JERSEY JE4 8PN

2(a) EIN (if any)

98-1239867

2(b) Reference ID number (see instructions)

PATRON1

3 Country under whose laws organized

JERSEY

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)
1/29/2016	JERSEY	523900	INVESTMENT	USD	1.0

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: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> 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 . . . . . 0
- 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

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

Cat. No. 25852A

Form **8865** (2023)

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions. ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) \_\_\_\_\_
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI \_\_\_\_\_
- d** Enter the amount of gross receipts derived from all services provided to 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

**Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.**

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

Signature of general partner or limited liability company member \_\_\_\_\_

Date \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_

Preparer's signature \_\_\_\_\_

Date \_\_\_\_\_

Check ☐ if self-employed

PTIN \_\_\_\_\_

Firm's name \_\_\_\_\_

Firm's EIN \_\_\_\_\_

Firm's address \_\_\_\_\_

Phone no. \_\_\_\_\_

**Schedule A**

**Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership (see instructions)**

Name	Address	Identification number (if any)	Check if foreign person

**Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)**

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

**SCHEDULE O**  
**(Form 8865)**

(Rev. October 2021)

Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(Under Section 6038B)**

▶ Attach to Form 8865. See the Instructions for Form 8865.

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

OMB No. 1545-1668

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.</b>		Filer's identifying number <b>59-6150746</b>
Name of foreign partnership <b>PATRON CAPITAL V, LP</b>	EIN (if any) <b>98-1239867</b>	Reference ID number (see instructions) <b>PATRON1</b>

- 1a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(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	VARIOUS		134,209				
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			134,209				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer <5 % (b) After the transfer <5 %

**Supplemental Information Required To Be Reported** (see instructions):**Part II Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

**Part III** Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? ☐ Yes ☒ No

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

OMB No. 1545-1668

2023

Attachment  
Sequence No. 865Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning 1/1/2022, 2023, and ending 12/31/2022, 20

Name of person filing this return

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Filer's identification number

59-6150746

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

245 RIVERSIDE AVE, SUITE 310  
JACKSONVILLE, FLORIDA 32202A 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 JAN 1, 20 22, and ending DEC 31, 20 22

C Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

UNICORN PARTNERS FUND III, LP  
C/O WALKERS CORPORATE LIMITED, 190 ELGIN AVE,  
GEORGE TOWN, GRAND CAYMAN KY1-9008, CAYMAN  
ISLANDS

2(a) EIN (if any)

98-1487008

2(b) Reference ID number (see instructions)

UNICORNIII

3 Country under whose laws organized

CAYMAN ISLANDS

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)
UNKNOWN	CAYMAN ISLANDS	523900	INVESTMENT	USD	1.0

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: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> 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 0
- 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

596150746

Unicorn III

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions. ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) . . . . .
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI . . . . .
- d** Enter the amount of gross receipts derived from all services provided to 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

**Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.**

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

Signature of general partner or limited liability company member

Date

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

**Schedule A**

**Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership (see instructions)**

Name	Address	Identification number (if any)	Check if foreign person

**Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)**

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

**SCHEDULE O**  
**(Form 8865)**(Rev. October 2021)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(Under Section 6038B)**▶ Attach to Form 8865. See the Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.</b>		Filer's identifying number <b>59-6150746</b>
Name of foreign partnership <b>UNICORN PARTNERS FUND III LP</b>	EIN (if any) <b>98-1487008</b>	Reference ID number (see instructions) <b>UNICORNIII</b>

- 1a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(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	VARIOUS		485,214				
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			485,214				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer <5 % (b) After the transfer <5 %**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

# **Form 8865 Information Statement: Return of U.S. Persons With Respect to Certain Foreign Partnerships**

The information below is being provided to assist you with the preparation of Form 8865, if required. Please consult your tax advisor to determine if you need to file the form.

## Information on Pages One and Two of Form 8865

Name of Foreign Partnership:	Unicorn Partners Fund III, L.P.
Address of Foreign Partnership:	Unit 2502, One Hennessy 1 Hennessy Road Wan Chai Hong Kong 98-1487008
EIN:	98-1487008
Country Under Whose Laws Organized:	Cayman Islands
Date of Organization:	February 8, 2019
Principal Place of Business:	Cayman Islands
Principal Business Activity Code Number:	523900
Principal Business Activity:	Investment
Functional Currency:	US Dollar
Exchange Rate:	N/A
Name and Address of Foreign Partnership's Agent in The U.S., If Any:	N/A
Foreign Partnership Must File:	Form 1065; Efile
Name and Address of Foreign Partnership's Agent in Country of Organization, if Any:	N/A
Name and Address of Person with Custody of Books and Records, if Different:	IQ EQ Fund Services (Hong Kong) Ltd. Unit 605-07, Wing On Centre 111 Connaught Road Central Hong Kong
Item H5	No
Item H6	No
Item H7	Yes
Item H9	Exempted Limited Partnership
Item H12a	No
Item H13	None
Item H14	No

Schedule A-1 - Certain Partners of Foreign Partnership

No U.S. person owned a 10% or greater direct interest in the foreign partnership.

Schedule A-3 - Affiliation Schedule

Name	Address	EIN	Foreign
01VC Fund I, L.P.	Walkers Corporate Limited, 190 Elgin Avenue, George Town, Grand Cayman, Cayman Islands KY1-9008	98-1486067	X
5Y Capital Evolution Fund II, L.P.	C/O 5Y Capital Gp Limited Central, Hong Kong	98-1598026	X
5Y Capital Growth Fund I, L.P.	C/O 5Y Capital Gp Limited Central, Hong Kong	98-1598041	X
Banyan Partners Fund III-A, L.P.	Walkers Corporate Limited, 190 Elgin Avenue, George Town, Grand Cayman, Cayman Islands KY1-9008	N/A	X
Blue Lake Capital Fund III, L.P.	C/O Blue Lake Capital, Suite 2703 Shanghai, China 200023	98-1545450	X
Cenova China Healthcare Fund V, L.P.	53 Gao You Road, Xuhui District Shanghai, China 200031	98-1684439	X
Cherubic Ventures Fund V, L.P.	1F, No.56, Ln 122, Sec 4, Ren' Ai Rd, Taipei City, Taiwan	98-1674147	X
Core Investment Holdings Ltd	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1595361	X
Decheng Capital Global Life Sciences Fund IV, L.P.	P.O. Box 309, George Town Grand Cayman, Cayman Islands KY1-1104	98-1568621	X
Eminence China Enterprise Fund II, LP	Ste 503, Bldg 16, No. 1036, Tianlin Rd, Shanghai, China	98-1593215	X
Future Capital Discovery Fund IV, L.P.	86/F International Commerce Centre, 1 Austin Road West, Kowloon Hong Kong	98-1540773	X
Future Capital Select Fund Zero, L.P.	86/F International Commerce Centre, 1 Austin Road West, Kowloon Hong Kong	98-1584372	X
Gaorong Partners Fund V, L.P.	Walkers Corporate Limited, 190 Elgin Avenue, George Town, Cayman Islands KY1-9008	98-1559805	X



GGV Discovery III, L.P.	3000 Sand Hill Road, Bldg 4, Suite 230, Menlo Park, CA 94025	98-1561085	X
Ibex Venture Limited	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1583805	X
INCE Capital Partners, L.P.	C/O Walkers Corporate Limited, 190 Elgin Ave, George Town Grand Cayman, Cayman Islands KY1-9008	98-1520217	X
Linear Capital IV L.P.	5th Floor Block E, No.381 Panyu Road, Shanghai, China 200052	98-1595126	X
M31 Navigator Fund LP	Maples Corporate Services Ltd, PO Box 309, Grand Cayman, Cayman Islands KY1-1104	98-1533081	X
Markhor Ventures Limited	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1584009	X
Matrix Partners China VI, L.P.	PO Box 309, Ugland House South Church Street, George Town, Grand Cayman, Cayman Islands KY1-1104	98-1540788	X
Osiris Ventures Limited	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1584105	X
Rare Peak Investment L.P.	4th Floor, Harbour Place, 103 South Church Street, P.O. Box 10240, Grand Cayman, Cayman Islands KY1-1002	N/A	X
Sekhmet Ventures Limited	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1659026	X
Source Code Growth Fund II L.P.	C/O Harneys Fiduciary (Cayman) Limited, George Town, P.O. Box 10240, Cayman Islands KY1-1002	98-1668089	X
Source Code Venture Fund V L.P.	C/O Harneys Fiduciary (Cayman) Limited, George Town, P.O. Box 10240, Cayman Islands KY1-1002	98-1667900	X
Tekton SPV II, LLC	1209 Orange Street Wilmington, Delaware 19801	85-3454358	
Unicorn Horus Ventures Holdings Limited	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1658457	X
Vision Plus Capital Fund III, L.P.	C/O Maples Corporate Services Limited, Ugland House, Grand Cayman, Cayman Islands KY1-1104	98-1548218	X

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Unicorn 111

Vision Plus Capital Growth Fund I, L.P.	C/O Maples Corporate Services Limited, Ugland House, Cayman Islands KY1-1104	98-1548220	X
VP Top LP	Kingston Chambers, Po Box 173 Road Town, Tortola, British Virgin Islands	98-1591854	X

Form 8865

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

OMB No. 1545-1668

2023

Attachment  
Sequence No. 865Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.Information furnished for the foreign partnership's tax year  
beginning 1/1/2022, 2023, and ending 12/31/2022, 20

Name of person filing this return

THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC

Filer's identification number

59-6150746

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

245 RIVERSIDE AVE, SUITE 310  
JACKSONVILLE, FLORIDA 32202A 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 JAN 1, 20 22, and ending DEC 31, 20 22

C Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

UNICORN PARTNERS FUND IV, LP  
C/O WALKERS CORPORATE LIMITED, 190 ELGIN AVE,  
GEORGE TOWN, GRAND CAYMAN KY1-9008, CAYMAN  
ISLANDS

2(a) EIN (if any)

98-1599754

2(b) Reference ID number (see instructions)

UNICORNIV

3 Country under whose laws organized

CAYMAN ISLANDS

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)
UNKNOWN	CAYMAN ISLANDS	523900	INVESTMENT	USD	1.0

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: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> 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 0
- 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

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

Cat. No. 25852A

Form 8865 (2023)

- 12a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions. ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) . . . . .
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI . . . . .
- d** Enter the amount of gross receipts derived from all services provided to 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

**Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.**

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

Signature of general partner or limited liability company member

Date

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

**Schedule A**

**Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

**a** ☒ Owns a direct interest

**b** ☐ Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership (see instructions)**

Name	Address	Identification number (if any)	Check if foreign person

**Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)**

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

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

**Schedule A-3 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
SEE STATEMENT				

**SCHEDULE O**  
**(Form 8865)**(Rev. October 2021)  
Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(Under Section 6038B)**▶ **Attach to Form 8865. See the Instructions for Form 8865.**  
▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor <b>THE COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA, INC.</b>		Filer's identifying number <b>59-6150746</b>
Name of foreign partnership <b>UNICORN PARTNERS FUND IV LP</b>	EIN (if any) <b>98-1599754</b>	Reference ID number (see instructions) <b>UNICORNIV</b>

- 1a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(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	VARIOUS		462,403				
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			462,403				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **<5 %** (b) After the transfer **<5 %****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

## **Form 8865 Information Statement: Return of U.S. Persons With Respect to Certain Foreign Partnerships**

The information below is being provided to assist you with the preparation of Form 8865, if required. Please consult your tax advisor to determine if you need to file the form.

### Information on Pages One and Two of Form 8865

Name of Foreign Partnership:	Unicorn Partners Fund IV, L.P.
Address of Foreign Partnership:	Unit 2502, One Hennessy 1 Hennessy Road Wan Chai Hong Kong 98-1599754
EIN:	
Country Under Whose Laws Organized:	Cayman Islands
Date of Organization:	January 7, 2021
Principal Place of Business:	Cayman Islands
Principal Business Activity Code Number:	523900
Principal Business Activity:	Investment
Functional Currency:	US Dollar
Exchange Rate:	N/A
Name and Address of Foreign Partnership's Agent in The U.S., If Any:	N/A
Foreign Partnership Must File:	Form 1065; Efile
Name and Address of Foreign Partnership's Agent in Country of Organization, if Any:	N/A
Name and Address of Person with Custody of Books and Records, if Different:	IQ EQ Fund Services (Hong Kong) Ltd. Unit 605-07, Wing On Centre 111 Connaught Road Central Hong Kong
Item H5	No
Item H6	No
Item H7	Yes
Item H9	Exempted Limited Partnership
Item H12a	No
Item H13	None
Item H14	No

Schedule A-1 - Certain Partners of Foreign Partnership

No U.S. person owned a 10% or greater direct interest in the foreign partnership.

Schedule A-3 - Affiliation Schedule

Name	Address	EIN	Foreign
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) Limited, 4th Floor, Harbour Place, 103 South Church Street, P.O. Box 10240, Grand Cayman KY1-1002, Cayman Islands	N/A	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	98-1673135	X
Cyanhill USD Fund I LP	3F Phoenix Plaza F Block Chaoyang District, Beijing, China 100028	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.	1133 Changning Road, Ste 1807, Raffles City, Changning, Tower 1, Shanghai, China 200051	98-1682926	X
Sky9 Capital MVP Fund II, L.P.	1133 Changning Road, Ste 1807, Raffles City, Changning, Tower 1, Shanghai, China 200051	98-1683455	X
Unicorn Horus Ventures Holdings Limited	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1658457	X
01VC Fund III, L.P.	190 Elgin Avenue, George Town, Grand Cayman CJ KY1-9008	Applied For	X
01VC Poseidon Fund I, L.P.	190 Elgin Avenue, George Town, Grand Cayman Cayman Islands, KY1-9008	98-1414906	X
Gaorong Partners Fund VI, L.P.	190 Elgin Avenue, George Town, Grand Cayman CJ KY1-9008	98-1651196	X
INCE Opportunity Fund, L.P.	190 Elgin Avenue, George Town, Grand Cayman CJ KY1-9008	98-1604113	X
LCCP Annex Fund II L.P.	5th Floor Block E, No.381 Panyu Road, Shanghai, CH 200052	98-1726016	X
Linear Capital V L.P.	5th Floor Block E, No.381 Panyu Road, Shanghai, CH 200052	98-1725271	X
Matrix Partners China VII, L.P.	PO BOX 309, Uglan House South Church Street, George Town Grand Cayman CJ KY1-1104	98-1660452	X
Uphonest Capital, L.P.	3120 Scott Blvd Santa Clara, CA 95054	82-1028626	
Zerogoki DX-00 Prototype, L.P.	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1696595	X
Zhen Partners Fund VII, L.P.	C/O Services Cayman Limited Grand Cayman CJ KY1-1001	98-1647236	X
Maahes Ventures Limited	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1681506	X
Thoth Ventures Limited	Unit 2502, One Hennessy 1 Hennessy Road, Wan Chai Hong Kong	98-1709983	X