



January 25, 2022

Abilene Christian University
ACU Box 29120
Abilene, TX 79699

Abilene Christian University:

Enclosed are the original and one copy of the 2020 Exempt Organization returns, as follows...

2020 Form 990

2020 Form 990-T

2020 IRS E-File Signature Authorization For An Exempt Organization (Form 8879-EO)

Please review the returns for completeness and accuracy.

We recommend that you use certified mail with post marked receipt for proof of timely filing.

In addition, we have included a separate public disclosure copy of the Form 990 and Form 990-T (if applicable) on our secure portal site. All exempt organizations are required to have a copy of their current year Form 990 and two prior year returns available for public inspection. If the Form 990 includes a Schedule of Contributors (Schedule B), we have removed the names and addresses of contributors from this return, as this information is not open to public inspection. Only organizations exempt under 501(c)(3) must make the current year Form 990-T and two prior year returns available. Please print and sign the public disclosure copy(ies) and keep them available at your primary office location.

We prepared the returns from information you furnished us without verification. Upon examination of the returns by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

Many states require legal entities to register with them in order to do business in their state. Please remember to keep your registration active and current for each state that you have business activities.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Sincerely,

Joe Melson, CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

May 31, 2021

Prepared For:

Abilene Christian University
ACU Box 29120
Abilene, TX 79699

Prepared By:

Eide Bailly LLP
400 Pine St., Ste. 600
Abilene, TX 79601-5190

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by April 18, 2022

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

May 31, 2021

Prepared For:

Abilene Christian University
ACU Box 29120
Abilene, TX 79699

Prepared By:

Eide Bailly LLP
400 Pine St., Ste. 600
Abilene, TX 79601-5190

Amount Due or Refund:

No amount is due.

Make Check Payable To:

No amount is due.

Mail Tax Return and Check (if applicable) To:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Return Must be Mailed On or Before:

April 18, 2022

Special Instructions:

The return should be signed and dated.

UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2021

Name ABILENE CHRISTIAN UNIVERSITY	Employer Identification Number 75-0851900
---	---

Based on the information provided with this return, the following are possible carryover amounts to next year.

FEDERAL POST-2017 NET OPERATING LOSS - PASSTHROUGH ACTIVITIE	31,973.
FEDERAL POST-2017 NET OPERATING LOSS - OIL AND GAS INCOME	82,236.
FEDERAL POST-2017 NET OPERATING LOSS - WELLNESS CENTER	117,866.
FEDERAL POST-2017 NET OPERATING LOSS - MAIL RETAIL STORE	23,654.
FEDERAL PRE-2018 NET OPERATING LOSS	101,028.

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

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

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

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

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

Type or print	Name of exempt organization or other filer, see instructions. ABILENE CHRISTIAN UNIVERSITY	Taxpayer identification number (TIN) 75-0851900
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. ACU BOX 29120	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ABILENE, TX 79699	

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

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

KEVIN CAMPBELL

- The books are in the care of ▶ **ACU BOX 29120 - ABILENE, TX 79699**
Telephone No. ▶ **325-674-6552** Fax No. ▶ **325-674-6713**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until APRIL 18, 2022, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning JUN 1, 2020, and ending MAY 31, 2021.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

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

2020

▶ 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

Department of the Treasury
Internal Revenue Service

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>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"/> 529S</p>	Print or Type	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) ABILENE CHRISTIAN UNIVERSITY</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. ACU BOX 29120</p> <p>City or town, state or province, country, and ZIP or foreign postal code ABILENE, TX 79699</p>	<p>D Employer identification number 75-0851900</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
<p>C Book value of all assets at end of year ▶ 1,035,035,305.</p>			

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

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

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

J Enter the number of attached Schedules A (Form 990-T) ▶ **5**

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

L The books are in care of ▶ **KEVIN CAMPBELL** Telephone number ▶ **325-674-6552**

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	58,691.
2 Reserved	2	
3 Add lines 1 and 2	3	58,691.
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	58,691.
6 Deduction for net operating loss. See instructions STATEMENT 1	6	58,691.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

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

LHA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments			
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d		1e	
2 Subtract line 1e from Part II, line 7		2	0.
3 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)		3	
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here		4	0.
5 2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4		5	0.
6a Payments: A 2019 overpayment credited to 2020	6a		
b 2020 estimated tax payments. Check if section 643(g) election applies	6b		
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439			
<input type="checkbox"/> Form 4136			
<input type="checkbox"/> Other			
Total	6g		
7 Total payments. Add lines 6a through 6g		7	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached		8	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9	
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10	
11 Enter the amount of line 10 you want: Credited to 2021 estimated tax		11	
			Refunded

Part IV Statements Regarding Certain Activities and Other Information (see instructions)			
1 At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here			
		Yes	No
		X	
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?			X
If "Yes," see instructions for other forms the organization may have to file.			
3 Enter the amount of tax-exempt interest received or accrued during the tax year			
4a Did the organization change its method of accounting? (see instructions)			X
b If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V			

Part V Supplemental Information

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	SVP OF OPERATIONS	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	JOE MELSON, CPA	JOE MELSON, CPA	01/25/22	P00158111
	Firm's name EIDE BAILLY LLP	Firm's EIN 45-0250958		
Firm's address 400 PINE ST., STE. 600 ABILENE, TX 79601-5190	Phone no. 325-672-4000			

FORM 990-T

PRE 2018 NOL SCHEDULE

STATEMENT 1

PRE-2018 NOL CARRY FORWARD FROM PRIOR YEAR 159,719.
 PRE-2018 NOL DEDUCTION INCLUDED IN PART I, LINE 6 58,691.

SCHEDULE A ENTITY	SCHEDULE A SHARE
1	0.
2	0.
3	0.
4	0.
5	0.

TOTAL SCHEDULE A SHARE OF PRE-2018 NOL 0.
 NET OPERATING DEDUCTION 58,691.
 BALANCE AFTER PRE-2018 NOL DEDUCTION 0.
 EXPIRING NET OPERATING LOSSES 0.
 CARRY FORWARD OF NET OPERATING LOSS 101,028.

FOOTNOTES

STATEMENT 2

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION
 THE ORGANIZATION IS MAKING THE DE MINIMIS SAFE HARBOR
 ELECTION UNDER REG. SEC. 1.263(A)-1(F).

**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 for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 1

OMB No. 1545-0047

2020

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

A Name of the organization ABILENE CHRISTIAN UNIVERSITY	B Employer identification number 75-0851900
C Unrelated business activity code (see instructions) ▶ 531120	D Sequence: 1 of 5

E Describe the unrelated trade or business ▶ **RENTAL ACTIVITIES**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a			
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6	81,567.	22,876.	58,691.
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	81,567.	22,876.	58,691.

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

1 Compensation of officers, directors, and trustees (Part X)							
2 Salaries and wages				2			
3 Repairs and maintenance				3			
4 Bad debts				4			
5 Interest (attach statement) (see instructions)				5			
6 Taxes and licenses				6			
7 Depreciation (attach Form 4562) (see instructions)		7					
8 Less depreciation claimed in Part III and elsewhere on return		8a				8b	
9 Depletion				9			
10 Contributions to deferred compensation plans				10			
11 Employee benefit programs				11			
12 Excess exempt expenses (Part VIII)				12			
13 Excess readership costs (Part IX)				13			
14 Other deductions (attach statement)				14			
15 Total deductions. Add lines 1 through 14				15		0.	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)				16		58,691.	
17 Deduction for net operating loss (see instructions)				17		0.	
18 Unrelated business taxable income. Subtract line 17 from line 16				18		58,691.	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

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

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

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

A TOWER RENTALS

B HWC CONFERENCE ROOMS

C CHAPEL ON THE HILL

D

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	0.	0.	0.	
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)	80,813.	754.	0.	
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	80,813.	754.		
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				81,567.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) <u>STMT 3</u>	0.	20,729.	2,147.	
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				22,876.

Part V Unrelated Debt-Financed Income (see instructions)

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

A

B

C

D

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

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

		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)	
Totals			0.	0.	

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

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

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

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

FORM 990-T (A) DEDUCTIONS CONNECTED WITH RENTAL INCOME

STATEMENT 3

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
OPERATING EXPENSES		4,663.	
PERSONNEL EXPENSES		16,066.	
- SUBTOTAL -	2		20,729.
PERSONNEL EXPENSES		1,862.	
OPERATING EXPENSES		285.	
- SUBTOTAL -	3		2,147.
TOTAL TO FORM 990-T, SCHEDULE A, PART IV, LINE 4			22,876.

**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 for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 2

OMB No. 1545-0047

2020

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

A Name of the organization ABILENE CHRISTIAN UNIVERSITY	B Employer identification number 75-0851900
C Unrelated business activity code (see instructions) ▶ 900099	D Sequence: 2 of 5

E Describe the unrelated trade or business ▶ PASSTHROUGH ACTIVITIES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		4a		
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 4	5	-24,382.		-24,382.
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	-24,382.		-24,382.

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

1 Compensation of officers, directors, and trustees (Part X)					
2 Salaries and wages				2	
3 Repairs and maintenance				3	
4 Bad debts				4	
5 Interest (attach statement) (see instructions)				5	
6 Taxes and licenses				6	
7 Depreciation (attach Form 4562) (see instructions)		7			
8 Less depreciation claimed in Part III and elsewhere on return		8a			8b
9 Depletion				9	
10 Contributions to deferred compensation plans				10	
11 Employee benefit programs				11	
12 Excess exempt expenses (Part VIII)				12	
13 Excess readership costs (Part IX)				13	
14 Other deductions (attach statement)				14	
15 Total deductions. Add lines 1 through 14				15	0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)				16	-24,382.
17 Deduction for net operating loss (see instructions)				17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16				18	-24,382.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

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

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

Table for Rent Income. Row 1: Description of property with checkboxes A, B, C, D. Rows 2-4: Rent received or accrued from personal/real property and total rents. Row 3: Total rents received or accrued. Row 4: Deductions in lines 2(a) and 2(b). Row 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A, B, C, D. Rows 2-8: Gross income from debt-financed property, deductions (depreciation), average acquisition debt, and total gross income. Rows 9-11: Allocable deductions and total dividends-received deductions.

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

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals			0.	0.		

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)	0.	0.	0.	0.
(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)
Totals		0.		0.

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

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

FORM 990-T (A)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 4

<u>DESCRIPTION</u>	<u>NET INCOME OR (LOSS)</u>
NONPASSIVE K-1S - ORDINARY BUSINESS INCOME (LOSS)	-24,382.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	-24,382.

**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 for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 3

OMB No. 1545-0047

2020

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

A Name of the organization ABILENE CHRISTIAN UNIVERSITY	B Employer identification number 75-0851900
C Unrelated business activity code (see instructions) ▶ 900099	D Sequence: 3 of 5

E Describe the unrelated trade or business ▶ **OIL AND GAS INCOME**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <u>9,111.</u>				
b Less returns and allowances _____ c Balance ▶	1c	9,111.		
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3	9,111.		9,111.
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a	0.		
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	9,111.		9,111.

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

1 Compensation of officers, directors, and trustees (Part X)		1			
2 Salaries and wages		2			
3 Repairs and maintenance		3			
4 Bad debts		4			
5 Interest (attach statement) (see instructions)		5			
6 Taxes and licenses		6			
7 Depreciation (attach Form 4562) (see instructions)	7				
8 Less depreciation claimed in Part III and elsewhere on return	8a			8b	
9 Depletion		9			1,367.
10 Contributions to deferred compensation plans		10			
11 Employee benefit programs		11			
12 Excess exempt expenses (Part VIII)		12			
13 Excess readership costs (Part IX)		13			
14 Other deductions (attach statement) SEE STATEMENT 5		14			9,468.
15 Total deductions. Add lines 1 through 14		15			10,835.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16			-1,724.
17 Deduction for net operating loss (see instructions)		17			0.
18 Unrelated business taxable income. Subtract line 17 from line 16		18			-1,724.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

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

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

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

A _____

B _____

C _____

D _____

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

Part V Unrelated Debt-Financed Income (see instructions)

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

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property	0.			
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)	0.			
b Other deductions (attach statement)	0.			
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	0.			
5 Average adjusted basis of or allocable to debt-financed property (attach statement)	0.			
6 Divide line 4 by line 500%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6	0.			
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9 Allocable deductions. Multiply line 3c by line 6	0.			
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11 Total dividends-received deductions included in line 10				0.

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

		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)	
Totals			0.	0.	

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)	0.	0.	0.	0.
(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)
Totals		0.		0.

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

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

Part IX Advertising Income

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

- A
- B
- C
- D

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

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

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

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

Part XI Supplemental Information (see instructions)

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 5

DESCRIPTION

AMOUNT

OPERATING EXPENSE

9,468.

TOTAL TO SCHEDULE A, PART II, LINE 14

9,468.

**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 for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 4

OMB No. 1545-0047

2020

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

A Name of the organization ABILENE CHRISTIAN UNIVERSITY	B Employer identification number 75-0851900
C Unrelated business activity code (see instructions) ▶ 713940	D Sequence: 4 of 5

E Describe the unrelated trade or business ▶ **WELLNESS CENTER**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <u>29,469.</u>				
b Less returns and allowances _____ c Balance ▶	1c	29,469.		
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3	29,469.		29,469.
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a			
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	29,469.		29,469.

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

1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement) (see instructions)		5	
6 Taxes and licenses		6	
7 Depreciation (attach Form 4562) (see instructions)	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement)		14	85,685.
15 Total deductions. Add lines 1 through 14		15	85,685.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	-56,216.
17 Deduction for net operating loss (see instructions)		17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16		18	-56,216.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Row 9 is a checkbox question about section 263A rules.

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

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

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A, B, C, D. Rows 2-8: Gross income, deductions, average acquisition debt, average adjusted basis, and total gross income. Row 9: Allocable deductions. Row 10: Total allocable deductions. Row 11: Total dividends-received deductions.

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

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals			0.	0.		

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

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

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

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

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION

AMOUNT

OPERATING EXPENSE

85,685.

TOTAL TO SCHEDULE A, PART II, LINE 14

85,685.

**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 for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 5

OMB No. 1545-0047

2020

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

A Name of the organization ABILENE CHRISTIAN UNIVERSITY	B Employer identification number 75-0851900
C Unrelated business activity code (see instructions) ▶ 451211	D Sequence: 5 of 5

E Describe the unrelated trade or business ▶ **MAIL RETAIL STORE**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <u>29,242.</u>				
b Less returns and allowances _____ c Balance ▶	1c	29,242.		
2 Cost of goods sold (Part III, line 8)	2	27,880.		
3 Gross profit. Subtract line 2 from line 1c	3	1,362.		1,362.
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a			
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	1,362.		1,362.

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

1 Compensation of officers, directors, and trustees (Part X)	1			
2 Salaries and wages	2			7,129.
3 Repairs and maintenance	3			
4 Bad debts	4			
5 Interest (attach statement) (see instructions)	5			
6 Taxes and licenses	6			
7 Depreciation (attach Form 4562) (see instructions)	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			
9 Depletion	9			
10 Contributions to deferred compensation plans	10			
11 Employee benefit programs	11			
12 Excess exempt expenses (Part VIII)	12			
13 Excess readership costs (Part IX)	13			
14 Other deductions (attach statement) SEE STATEMENT 7	14			2,289.
15 Total deductions. Add lines 1 through 14	15			9,418.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			-8,056.
17 Deduction for net operating loss (see instructions)	17			0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18			-8,056.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation **N/A**

1	Inventory at beginning of year	1	0.
2	Purchases	2	27,880.
3	Cost of labor	3	0.
4	Additional section 263A costs (attach statement)	4	0.
5	Other costs (attach statement)	5	0.
6	Total. Add lines 1 through 5	6	27,880.
7	Inventory at end of year	7	0.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	27,880.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

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

A _____

B _____

C _____

D _____

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

Part V Unrelated Debt-Financed Income (see instructions)

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

A _____

B _____

C _____

D _____

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

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

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals			0.	0.		

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

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

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

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

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 7

DESCRIPTION

AMOUNT

OPERATING EXPENSE

2,289.

TOTAL TO SCHEDULE A, PART II, LINE 14

2,289.

Form **8865**

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

OMB No. 1545-1668

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

2020

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JAN 1**, 2020, and ending **DEC 31**, 2020

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

75-0851900

ABILENE CHRISTIAN UNIVERSITY

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

A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):

1 2 3 4

B Filer's tax year beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

C Filer's share of liabilities: Nonrecourse \$ Qualified nonrecourse financing \$ Other \$

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

Name

EIN

Address

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

F Information about certain other partners (see instructions)

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

G1 Name and address of foreign partnership

**AXIOM ASIA IV, LP
COLLAS CRILL CORPORATE SERVICES
WILLOW HOUSE, CRICKET SQUARE, PO BOX 709
GRAND CAYMAN, CAYMAN ISLANDS KY1-1107**

2(a) EIN (if any)

98-1276355

2(b) Reference ID number

3 Country under whose laws organized

CAYMAN ISLANDS

4 Date of organization 02/02/2016	5 Principal place of business CAYMAN ISLANDS	6 Principal business activity code number 523900	7 Principal business activity INVESTMENTS	8a Functional currency USD	8b Exchange rate (see instructions)
--	---	---	--	---	--

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

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

2 Check if the foreign partnership must file:

Form 1042 Form 8804 Form 1065

Service Center where Form 1065 is filed:

E-FILE

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

**MISSION CAPITAL GP IV, LP
ZEPHYR HOUSE, 122 MARY ST
GRAND CAYMAN, CAYMAN ISLANDS KY1-110**

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

**STATE STREET FUND SERVICES
68/F, 8 FINANCE ST
CENTRAL HONG KONG**

5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction under section 267A? See instructions

▶ Yes No

If "Yes," enter the total amount of the disallowed deductions

\$

6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?

▶ Yes No

7 Were any special allocations made by the foreign partnership?

▶ Yes No

8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions

9 How is this partnership classified under the law of the country in which it's organized?

▶ **EXEMPT LTD PART.**

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

▶ Yes No

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

▶ Yes No

11 Does this partnership meet both of the following requirements?

- The partnership's total receipts for the tax year were less than \$250,000.
 - The value of the partnership's total assets at the end of the tax year was less than \$1 million.
- If "Yes," don't complete Schedules L, M-1, and M-2.

▶ Yes No

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

Form **8865** (2020)

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ _____
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ _____
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.707-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ _____ Signature of general partner or limited liability company member ▶ _____ Date

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
SEE ATTACHMENT		APPLIEDFOR		

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor ABILENE CHRISTIAN UNIVERSITY		Filer's identifying number 75-0851900
Name of foreign partnership AXIOM ASIA IV, LP COLLAS CRILL CORPORATE SERVICES	EIN (if any) 98-1276355	Reference ID number (see instr)
1 a Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? <input type="checkbox"/> Yes <input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Transfers Reportable Under Section 6038B							
Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/20		361,500.				
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			361,500.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.4778** % (b) After the transfer **.4736** %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B							
(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865. Schedule O (Form 8865) 12-2018

Form **8865**

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

OMB No. 1545-1668

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

2020

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JAN 1**, 2020, and ending **DEC 31**, 2020

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

75-0851900

ABILENE CHRISTIAN UNIVERSITY

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

A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):

1 2 3 4

B Filer's tax year beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

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

Name

EIN

Address

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

F Information about certain other partners (see instructions)

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

G1 Name and address of foreign partnership

AXIOM ASIA V, LP
COLLAS CRILL CORPORATE SERVICES
WILLOW HOUSE, CRICKET SQUARE, PO BOX 709
GRAND CAYMAN, CAYMAN ISLANDS KY1-1107

2(a) EIN (if any)

98-1420337

2(b) Reference ID number

3 Country under whose laws organized

CAYMAN ISLANDS

4 Date of organization 01/04/2018	5 Principal place of business CAYMAN ISLANDS	6 Principal business activity code number 523900	7 Principal business activity INVESTMENTS	8a Functional currency USD	8b Exchange rate (see instructions)
--	---	---	--	---	--

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

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

2 Check if the foreign partnership must file:

Form 1042 Form 8804 Form 1065

Service Center where Form 1065 is filed:

E-FILE

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

MISSION CAPITAL GP IV, LP
WILLOW HOUSE, CRICKET SQUARE
GRAND CAYMAN, CAYMAN ISLANDS KY1-110

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

STATE STREET FUND SERVICES
68/F, 8 FINANCE ST
CENTRAL HONG KONG

5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction under section 267A? See instructions

▶ Yes No

If "Yes," enter the total amount of the disallowed deductions

\$

6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?

▶ Yes No

7 Were any special allocations made by the foreign partnership?

▶ Yes No

8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions

▶

9 How is this partnership classified under the law of the country in which it's organized?

▶ **EXEMPT LTD PART.**

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

▶ Yes No

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

▶ Yes No

11 Does this partnership meet both of the following requirements?

- The partnership's total receipts for the tax year were less than \$250,000.
 - The value of the partnership's total assets at the end of the tax year was less than \$1 million.
- If "Yes," don't complete Schedules L, M-1, and M-2.

▶ Yes No

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

Form **8865** (2020)

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ _____
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ _____
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.707-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ _____ Signature of general partner or limited liability company member ▶ _____ Date

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
SEE ATTACHMENT				

**SCHEDULE O
(Form 8865)**

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

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

OMB No. 1545-1668

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

Name of transferor **ABILENE CHRISTIAN UNIVERSITY** Filer's identifying number **75-0851900**

Name of foreign partnership **AXIOM ASIA V, LP** EIN (if any) **98-1420337** Reference ID number (see instr) **COLLAS CRILL CORPORATE SERVICES**

- 1 a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
2 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/20		1,144,000.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			1,144,000.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.2786** % (b) After the transfer **.2762** %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

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

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

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

Schedule O (Form 8865) 12-2018

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

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

2020

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JAN 1**, 2020, and ending **DEC 31**, 2020

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

75-0851900

ABILENE CHRISTIAN UNIVERSITY

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

A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):

1 2 3 4

B Filer's tax year beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

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

Name

EIN

Address

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

F Information about certain other partners (see instructions)

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

G1 Name and address of foreign partnership
SAAMA CAPITAL IV, LTD

2(a) EIN (if any)

98-1421877

2(b) Reference ID number

**4TH FLOOR, 19 BANK STREET
CYBERCITY, EBENE MAURITIUS 72201**

3 Country under whose laws organized

MAURITIUS

4 Date of organization 03/16/2018	5 Principal place of business MAURITIUS	6 Principal business activity code number 523900	7 Principal business activity VENTURE CAPITAL	8a Functional currency US DOLLAR	8b Exchange rate (see instructions)
--	--	---	--	---	--

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

1 Name, address, and identification number of agent (if any) in the United States
**BRUCE TIEDEMANN, 046-38-7478
1061 WASHINGTON ST.
WEST NEWTON, MA 02465**

2 Check if the foreign partnership must file:

Form 1042 Form 8804 Form 1065

Service Center where Form 1065 is filed:

E-FILE

3 Name and address of foreign partnership's agent in country of organization, if any
**APEX FUND SERVICES LTD.
4TH FL, 19 BANK STREET
CYBERCITY, EBENE MAURITIUS 72201**

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

- 5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction under section 267A? See instructions Yes No
If "Yes," enter the total amount of the disallowed deductions \$ _____
- 6** Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? Yes No
- 7** Were any special allocations made by the foreign partnership? Yes No
- 8** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions
- 9** How is this partnership classified under the law of the country in which it's organized? S C P F TR LP **LLC**
- 10 a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
- b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
- 11** Does this partnership meet **both** of the following requirements?
 1. The partnership's total receipts for the tax year were less than \$250,000.
 2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
 If "Yes," **don't** complete Schedules L, M-1, and M-2. Yes No

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

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ _____
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ _____
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.707-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ _____ ▶ _____
Signature of general partner or limited liability company member Date

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. December 2018)
Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor **ABILENE CHRISTIAN UNIVERSITY** Filer's identifying number **75-0851900**

Name of foreign partnership **SAAMA CAPITAL IV, LTD** EIN (if any) **98-1421877** Reference ID number (see instr)

- 1 a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
2 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/20		372,000.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			372,000.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **2.9910** % (b) After the transfer **2.9910** %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

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

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

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

Schedule O (Form 8865) 12-2018

Form **8865**

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

OMB No. 1545-1668

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

2020

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **APR 20**, 2020, and ending **DEC 31**, 2020

Attachment Sequence No. **865**

Name of person filing this return

Filer's identification number

75-0851900

ABILENE CHRISTIAN UNIVERSITY

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

A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):

1 2 3 4

B Filer's tax year beginning **JUN 1**, 2020, and ending **MAY 31**, 2021

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

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

Name

EIN

Address

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

F Information about certain other partners (see instructions)

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

G1 Name and address of foreign partnership

AXIOM ASIA VI, LP

168 ROBINSON ROAD

SINGAPORE, SINGAPORE 068912

2(a) EIN (if any)

98-1556687

2(b) Reference ID number

3 Country under whose laws organized

CAYMAN ISLANDS

4 Date of organization 04/24/2020	5 Principal place of business CAYMAN ISLANDS	6 Principal business activity code number 523900	7 Principal business activity INVESTMENTS	8a Functional currency USD	8b Exchange rate (see instructions)
--	---	---	--	---	--

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

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

2 Check if the foreign partnership must file:

Form 1042 Form 8804 Form 1065

Service Center where Form 1065 is filed:

E-FILE

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

MISSION CAPITAL GP IV, LP

WILLOW HOUSE, CRICKET SQUARE

GRAND CAYMAN, CAYMAN ISLANDS KY1-110

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

SS&C PRIVATE EQUITY

18 HARBOUR RD SUITE 706-7

WAN CHAI HONG KONG

5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which one or more partners aren't allowed a deduction under section 267A? See instructions

▶ Yes No

If "Yes," enter the total amount of the disallowed deductions

▶ \$ _____

6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?

▶ Yes No

7 Were any special allocations made by the foreign partnership?

▶ Yes No

8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions

▶ _____

9 How is this partnership classified under the law of the country in which it's organized?

▶ **EXEMPT LTD PART.**

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

▶ Yes No

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

▶ Yes No

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

- 1. The partnership's total receipts for the tax year were less than \$250,000.
 - 2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
- If "Yes," **don't** complete Schedules L, M-1, and M-2.

▶ Yes No

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

Form **8865** (2020)

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ _____
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ _____
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.707-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ _____ Signature of general partner or limited liability company member ▶ _____ Date

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
NORTHRUP GRUMMAN TRUST	1 HERITAGE DR QUINCY, MA 02171	13-6692740	

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
STATEMENT 8				

**SCHEDULE O
(Form 8865)**

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

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

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor **ABILENE CHRISTIAN UNIVERSITY** Filer's identifying number **75-0851900**

Name of foreign partnership **AXIOM ASIA VI, LP** EIN (if any) **98-1556687** Reference ID number (see instr)

- 1 a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/20		105,000.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			105,000.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0000** % (b) After the transfer **.2743** %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

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

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

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

Schedule O (Form 8865) 12-2018

FORM 8865

AFFILIATION SCHEDULE

STATEMENT 8

NAME	ADDRESS	IDENTIFYING NUMBER	TOTAL ORDINARY INCOME OR (LOSS)	CK IF FOR- EIGN P'SH
A ZGB 2020 LLC	2882 SANDHILL RD MENLO PARK, CA 94025	85-2528814		
LYFE NIAGARA RIVER LTD	23 LIME TREE BAY AVE GRAND CAYMAN, CAYMAN ISLAN			X

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

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

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

Name of transferor ABILENE CHRISTIAN UNIVERSITY	Identifying number (see instructions) 75-0851900
---	--

- 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
SAAMA CAPITAL IV LTD	98-1421877

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) WELLTHY THERAPEUTICS PRIVATE LTD	5a Identifying number, if any
--	--------------------------------------

6 Address (including country) 82 VEER NARIMAN RD, UNIT 20 CHURCHGATE, MUMBAI 4000020 INDIA	5b Reference ID number WELLTHY
---	---

7 Country code of country of incorporation or organization
IN

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	04/09/2020		118,947.		

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

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

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

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No
- 12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? Yes No
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? Yes No
 If "No," skip Section C and questions 14a through 15.

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

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

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

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

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After .483 %
- 17 Type of nonrecognition transaction (see instructions) ▶ 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

▶ **Attach to your tax return (personal service and closely held corporations only).**
▶ **Go to www.irs.gov/Form8810 for instructions and the latest information.**

Name ABILENE CHRISTIAN UNIVERSITY	Employer identification number 75-0851900
---	---

Part I 2020 Passive Activity Loss			
Caution: See the instructions and complete Worksheets 1 and 2 before completing Part I.			
1 a Current year income (from Worksheet 2, column (a))	1a	879,726.	
b Current year deductions and losses (from Worksheet 2, column (b))	1b	(3,118,512.)	
c Prior year unallowed losses (from Worksheet 2, column (c))	1c	(11,757,797.)	
d Combine lines 1a, 1b, and 1c. If the result is net income or zero, see instructions	1d	-13,996,583.	
2 Closely held corporations enter net active income and see instructions. Personal service corporations enter -0- on this line	2	SEE STATEMENT 7	0.
3 Unallowed passive activity deductions and losses. Combine lines 1d and 2. If the result is net income or zero, see the instructions for lines 1d and 3. Otherwise, go to line 4	3		-13,996,583.
4 Total deductions and losses allowed. Add the income, if any, on lines 1a and 2 and enter the result (see instructions)	4		879,726.

Part II 2020 Passive Activity Credits			
Caution: See the instructions and complete Worksheet 5 before completing Part II.			
5 a Current year credits (from Worksheet 5, column (a))	5a		
b Prior year unallowed credits (from Worksheet 5, column (b))	5b		
6 Add lines 5a and 5b	6		
7 Enter the tax attributable to net passive income and net active income. See instructions	7		
8 Unallowed passive activity credit. Subtract line 7 from line 6. If the result is zero or less, enter -0-	8		
9 Allowed passive activity credit. Subtract line 8 from line 6. See instructions	9		

Part III Election To Increase Basis of Credit Property	
10 If the corporation disposed of its entire interest in a passive activity or former passive activity in a fully taxable transaction, and the corporation elects to increase the basis of credit property used in that activity by the unallowed credit that reduced the property's basis, check this box. See instructions	<input type="checkbox"/>
11 Name of passive activity disposed of ▶ _____	
12 Description of the credit property for which the election is being made ▶ _____	
13 Amount of unallowed credit that reduced the property's basis	▶ \$ _____

LHA For Paperwork Reduction Act Notice, see separate instructions. Form **8810** (2020)

Form 8810 Worksheet 1 - Computation of Income, Gains, Deductions, and Losses for Worksheet 2

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Name of Activity

- A RENTALS**
- B COLUMBIA CAPITAL EQUITY PARTNERS VI**
- C COMMONFUND CAPITAL VENTURE VII, LP**
- D COMMONFUND CAPITAL VENTURE VIII, LP**

	Activities			
	A	B	C	D
1. Gross receipts	58,691.			
2. Schedule D Gains:				
Long-term capital gains				
Short-term capital gains				
3. Form 4797 Gains:				
1231 gains				
Ordinary gains				
4. Other passive income				
5. Total income. Add lines 1 through 4 and enter the result in column (a) of Worksheet 2	58,691.			
6. Current Year Deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions		15,823.		
7. Total Deductions. Add lines 6a through 6l		15,823.		
8. Schedule D losses				
Long-term losses				
Short-term losses				
9. Form 4797 losses				
1231 losses				
Ordinary losses				
10. Current year deductions and losses. Add lines 7 through 9 and enter the result here and in column (b) of Worksheet 2 ...		15,823.		
11. Prior year carryovers		7,396.	40.	381.
12. Net gain/loss (line 5 less lines 10 and 11)	58,691.	-23,219.	-40.	-381.

Form 8810 Worksheet 1 - Computation of Income, Gains, Deductions, and Losses for Worksheet 2

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Name of Activity

- A ENDOWMENT VENTURE PARTNERS V, LP
- B SPECIAL SITUATION PARTNERS II, LP
- C ENCAP FLATROCK MIDSTREAM III, LP
- D ENCAP ENERGY CAPITAL IX, LP

	Activities			
	A	B	C	D
1. Gross receipts				
2. Schedule D Gains:				
Long-term capital gains				
Short-term capital gains				
3. Form 4797 Gains:				
1231 gains				
Ordinary gains				
4. Other passive income				
5. Total income. Add lines 1 through 4 and enter the result in column (a) of Worksheet 2				
6. Current Year Deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions		3,405.	664,523.	137,352.
7. Total Deductions. Add lines 6a through 6l		3,405.	664,523.	137,352.
8. Schedule D losses				
Long-term losses				
Short-term losses				
9. Form 4797 losses				
1231 losses				
Ordinary losses				
10. Current year deductions and losses. Add lines 7 through 9 and enter the result here and in column (b) of Worksheet 2 ...		3,405.	664,523.	137,352.
11. Prior year carryovers	32.	31,463.	1,800,729.	3,310,648.
12. Net gain/loss (line 5 less lines 10 and 11)	-32.	-34,868.	-2,465,252.	-3,448,000.

Form 8810 Worksheet 1 - Computation of Income, Gains, Deductions, and Losses for Worksheet 2

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Name of Activity

- A ENCAP ENERGY CAPITAL X, LP
- B ENCAP ENERGY CAPITAL XI, LP
- C PEG U.S. CORPORATE FINANCE V, LLC
- D PEG US POOLED CORPORATE FINANCE II

	Activities			
	A	B	C	D
1. Gross receipts				
2. Schedule D Gains:				
Long-term capital gains				
Short-term capital gains				
3. Form 4797 Gains:				
1231 gains				
Ordinary gains				
4. Other passive income	820,401.			12.
5. Total income. Add lines 1 through 4 and enter the result in column (a) of Worksheet 2	820,401.			12.
6. Current Year Deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions		168,961.	109,947.	
7. Total Deductions. Add lines 6a through 6l		168,961.	109,947.	
8. Schedule D losses				
Long-term losses				
Short-term losses				
9. Form 4797 losses				
1231 losses				
Ordinary losses				
10. Current year deductions and losses. Add lines 7 through 9 and enter the result here and in column (b) of Worksheet 2 ...		168,961.	109,947.	
11. Prior year carryovers	4,481,135.	340,327.	13,021.	624.
12. Net gain/loss (line 5 less lines 10 and 11)	-3,660,734.	-509,288.	-122,968.	-612.

Form 8810 Worksheet 1 - Computation of Income, Gains, Deductions, and Losses for Worksheet 2

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Name of Activity

- A PEG US CORPORATE FINANCE VI, LP
- B SIGULER GUFF DISTRESSED OPP IV, LP
- C SIGULER GUFF DISTRESSED OPP II, LP
- D SIGULER GUFF DISTRESSED OPP III, LP

	Activities			
	A	B	C	D
1. Gross receipts				
2. Schedule D Gains:				
Long-term capital gains				
Short-term capital gains				
3. Form 4797 Gains:				
1231 gains				
Ordinary gains				
4. Other passive income		49.		1.
5. Total income. Add lines 1 through 4 and enter the result in column (a) of Worksheet 2		49.		1.
6. Current Year Deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	24,493.			
7. Total Deductions. Add lines 6a through 6l	24,493.			
8. Schedule D losses				
Long-term losses				
Short-term losses				
9. Form 4797 losses				
1231 losses				
Ordinary losses				
10. Current year deductions and losses. Add lines 7 through 9 and enter the result here and in column (b) of Worksheet 2 ...	24,493.			
11. Prior year carryovers	18,433.	340.		15.
12. Net gain/loss (line 5 less lines 10 and 11)	-42,926.	-291.	0.	-14.

Form 8810 Worksheet 1 - Computation of Income, Gains, Deductions, and Losses for Worksheet 2

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Name of Activity

- A CAPITAL PREFERRED RETURN FUND**
- B H.I.G. ADVANTAGE BUYOUT FUND L.P.**
- C ENCAP FLATROCK MIDSTREAM FUND IV, L.P.**
- D STRATEGIC INVESTORS FUND IV, L.P.**

	Activities			
	A	B	C	D
1. Gross receipts				
2. Schedule D Gains:				
Long-term capital gains				
Short-term capital gains				
3. Form 4797 Gains:				
1231 gains				
Ordinary gains				
4. Other passive income	209.			
5. Total income. Add lines 1 through 4 and enter the result in column (a) of Worksheet 2	209.			
6. Current Year Deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
.....				
j. Depletion				
k. Advertising				
l. Other deductions			894,001.	29.
7. Total Deductions. Add lines 6a through 6l			894,001.	29.
8. Schedule D losses				
Long-term losses				
Short-term losses				
9. Form 4797 losses				
1231 losses				
Ordinary losses				
10. Current year deductions and losses. Add lines 7 through 9 and enter the result here and in column (b) of Worksheet 2 ...			894,001.	29.
11. Prior year carryovers	128.	111,751.	1,627,837.	22.
12. Net gain/loss (line 5 less lines 10 and 11)	81.	-111,751.	-2,521,838.	-51.

Form 8810 Worksheet 1 - Computation of Income, Gains, Deductions, and Losses for Worksheet 2

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Name of Activity

- A STRATEGIC INVESTORS FUND VI, L.P.
- B AUTOGAS HOLDINGS, LLC
- C COMMONFUND CAPITAL OPPORTUNITIES II
- D STRATEGIC INVESTORS FUND II

	Activities			
	A	B	C	D
1. Gross receipts				
2. Schedule D Gains:				
Long-term capital gains				
Short-term capital gains				
3. Form 4797 Gains:				
1231 gains				
Ordinary gains				
4. Other passive income				
5. Total income. Add lines 1 through 4 and enter the result in column (a) of Worksheet 2				
6. Current Year Deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions			39,193.	318.
7. Total Deductions. Add lines 6a through 6l			39,193.	318.
8. Schedule D losses				
Long-term losses				
Short-term losses				
9. Form 4797 losses				
1231 losses				
Ordinary losses				
10. Current year deductions and losses. Add lines 7 through 9 and enter the result here and in column (b) of Worksheet 2 ...			39,193.	318.
11. Prior year carryovers	5,525.	993.	6,957.	
12. Net gain/loss (line 5 less lines 10 and 11)	-5,525.	-993.	-46,150.	-318.

Form 8810 Worksheet 1 - Computation of Income, Gains, Deductions, and Losses for Worksheet 2

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Name of Activity

- A STRATEGIC INVESTORS FUND III L.P.
- B AXIOM ASIA V, L.P.
- C ENCAP ENERGY TRANSITION CO-INV I-B, LP
- D ENCAP ENERGY TRANSITION I-B, LP

	Activities			
	A	B	C	D
1. Gross receipts				
2. Schedule D Gains:				
Long-term capital gains				
Short-term capital gains				
3. Form 4797 Gains:				
1231 gains				
Ordinary gains				
4. Other passive income	363.			
5. Total income. Add lines 1 through 4 and enter the result in column (a) of Worksheet 2	363.			
6. Current Year Deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
.....				
j. Depletion				
k. Advertising				
l. Other deductions		364.	265,117.	794,986.
.....				
7. Total Deductions. Add lines 6a through 6l		364.	265,117.	794,986.
8. Schedule D losses				
Long-term losses				
Short-term losses				
9. Form 4797 losses				
1231 losses				
Ordinary losses				
10. Current year deductions and losses. Add lines 7 through 9 and enter the result here and in column (b) of Worksheet 2 ...		364.	265,117.	794,986.
11. Prior year carryovers				
12. Net gain/loss (line 5 less lines 10 and 11)	363.	-364.	-265,117.	-794,986.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 2 for Form 8810, Lines 1a, 1b, and 1c

Name of Activity	Current Year		Prior Year	Overall Gain or Loss	
	(a) Income (line 1a)	(b) Deductions and Losses (line 1b)	(c) Unallowed Loss (line 1c)	(d) Gain	(e) Loss
RENTALS	58,691.			58,691.	
COLUMBIA CAPITAL EQUITY PARTNERS VI		15,823.	7,396.		23,219.
COMMONFUND CAPITAL VENTURE VII, LP			40.		40.
COMMONFUND CAPITAL VENTURE VIII, LP			381.		381.
ENDOWMENT VENTURE PARTNERS V, LP			32.		32.
SPECIAL SITUATION PARTNERS II, LP		3,405.	31,463.		34,868.
ENCAP FLATROCK MIDSTREAM III, LP		664,523.	1,800,729.		2,465,252.
ENCAP ENERGY CAPITAL IX, LP		137,352.	3,310,648.		3,448,000.
ENCAP ENERGY CAPITAL X, LP	820,401.		4,481,135.		3,660,734.
ENCAP ENERGY CAPITAL XI, LP		168,961.	340,327.		509,288.
PEG U.S. CORPORATE FINANCE V, LLC		109,947.	13,021.		122,968.
PEG US POOLED CORPORATE FINANCE II	12.		624.		612.
PEG US CORPORATE FINANCE VI, LP		24,493.	18,433.		42,926.
SIGULER GUFF DISTRESSED OPP IV, LP	49.		340.		291.
SIGULER GUFF DISTRESSED OPP II, LP					
SIGULER GUFF DISTRESSED OPP III, LP	1.		15.		14.
CAPITAL PREFERRED RETURN FUND	209.		128.	81.	
H.I.G. ADVANTAGE BUYOUT FUND L.P.			111,751.		111,751.
ENCAP FLATROCK MIDSTREAM FUND IV, L.P.		894,001.	1,627,837.		2,521,838.
STRATEGIC INVESTORS FUND IV, L.P.		29.	22.		51.
STRATEGIC INVESTORS FUND VI, L.P.			5,525.		5,525.
AUTOGAS HOLDINGS, LLC			993.		993.
Totals. Enter on lines 1a, 1b, and 1c of Form 8810	879,726.	3,118,512.	11,757,797.		

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 3 - Allocation of Unallowed Deductions and Losses

Name of Activity	(a) Loss from Worksheet 2 col. (e)	(b) Ratio	(c) Unallowed Deductions and Losses
COLUMBIA CAPITAL EQUITY PARTNERS VI	23,219.	.001652	23,121.
COMMONFUND CAPITAL VENTURE VII, LP	40.	.000003	40.
COMMONFUND CAPITAL VENTURE VIII, LP	381.	.000027	379.
ENDOWMENT VENTURE PARTNERS V, LP	32.	.000002	32.
SPECIAL SITUATION PARTNERS II, LP	34,868.	.002481	34,721.
ENCAP FLATROCK MIDSTREAM III, LP	2,465,252.	.175391	2,454,880.
ENCAP ENERGY CAPITAL IX, LP	3,448,000.	.245309	3,433,494.
ENCAP ENERGY CAPITAL X, LP	3,660,734.	.260442	3,645,333.
ENCAP ENERGY CAPITAL XI, LP	509,288.	.036234	507,145.
PEG U.S. CORPORATE FINANCE V, LLC	122,968.	.008749	122,451.
PEG US POOLED CORPORATE FINANCE II	612.	.000044	609.
PEG US CORPORATE FINANCE VI, LP	42,926.	.003054	42,745.
SIGULER GUFF DISTRESSED OPP IV, LP	291.	.000021	290.
SIGULER GUFF DISTRESSED OPP III, LP	14.	.000001	14.
H.I.G. ADVANTAGE BUYOUT FUND L.P.	111,751.	.007951	111,281.
ENCAP FLATROCK MIDSTREAM FUND IV, L.P.	2,521,838.	.179417	2,511,229.
STRATEGIC INVESTORS FUND IV, L.P.	51.	.000004	51.
STRATEGIC INVESTORS FUND VI, L.P.	5,525.	.000393	5,502.
AUTOGAS HOLDINGS, LLC	993.	.000071	989.
COMMONFUND CAPITAL OPPORTUNITIES II	46,150.	.003283	45,956.
STRATEGIC INVESTORS FUND II	318.	.000023	317.
AXIOM ASIA V, L.P.	364.	.000026	362.
Totals	14,055,718.	1.00000	13,996,583.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: COLUMBIA CAPITAL EQUITY PARTNERS VI				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	23,219.	1	23,121.	98.
.....				
Total Form 1120 deductions	23,219.	1	23,121.	98.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	23,219.		23,121.	98.

Name of Activity: COMMONFUND CAPITAL VENTURE VII, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	40.	1	40.	
.....				
Total Form 1120 deductions	40.	1	40.	
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	40.		40.	

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: COMMONFUND CAPITAL VENTURE VIII, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
.....				
j. Depletion				
k. Advertising				
l. Other deductions	381.	1	379.	2.
.....				
Total Form 1120 deductions	381.	1	379.	2.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	381.		379.	2.

Name of Activity: ENDOWMENT VENTURE PARTNERS V, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
.....				
j. Depletion				
k. Advertising				
l. Other deductions	32.	1	32.	
.....				
Total Form 1120 deductions	32.	1	32.	
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	32.		32.	

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: SPECIAL SITUATION PARTNERS II, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	34,868.	1	34,721.	147.
.....				
Total Form 1120 deductions	34,868.	1	34,721.	147.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	34,868.		34,721.	147.

Name of Activity: ENCAP FLATROCK MIDSTREAM III, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	2,465,252.	1	2,454,880.	10,372.
.....				
Total Form 1120 deductions	2,465,252.	1	2,454,880.	10,372.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	2,465,252.		2,454,880.	10,372.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: ENCAP ENERGY CAPITAL IX, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	3,448,000.	1	3,433,494.	14,506.
.....				
Total Form 1120 deductions	3,448,000.	1	3,433,494.	14,506.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	3,448,000.		3,433,494.	14,506.

Name of Activity: ENCAP ENERGY CAPITAL X, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	4,481,135.	1	3,645,333.	835,802.
.....				
Total Form 1120 deductions	4,481,135.	1	3,645,333.	835,802.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	4,481,135.		3,645,333.	835,802.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: ENCAP ENERGY CAPITAL XI, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	509,288.	1	507,145.	2,143.
.....				
Total Form 1120 deductions	509,288.	1	507,145.	2,143.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	509,288.		507,145.	2,143.

Name of Activity: PEG U.S. CORPORATE FINANCE V, LLC				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	122,968.	1	122,451.	517.
.....				
Total Form 1120 deductions	122,968.	1	122,451.	517.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	122,968.		122,451.	517.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: PEG US POOLED CORPORATE FINANCE II				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	624.	1	609.	15.
.....				
Total Form 1120 deductions	624.	1	609.	15.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	624.		609.	15.

Name of Activity: PEG US CORPORATE FINANCE VI, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	42,926.	1	42,745.	181.
.....				
Total Form 1120 deductions	42,926.	1	42,745.	181.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	42,926.		42,745.	181.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: SIGULER GUFF DISTRESSED OPP IV, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	340.	1	290.	50.
.....				
Total Form 1120 deductions	340.	1	290.	50.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	340.		290.	50.

Name of Activity: SIGULER GUFF DISTRESSED OPP III, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	15.	1	14.	1.
.....				
Total Form 1120 deductions	15.	1	14.	1.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	15.		14.	1.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: H.I.G. ADVANTAGE BUYOUT FUND L.P.				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	111,751.	1	111,281.	470.
.....				
Total Form 1120 deductions	111,751.	1	111,281.	470.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	111,751.		111,281.	470.

Name of Activity: ENCAP FLATROCK MIDSTREAM FUND IV, L.P.				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	2,521,838.	1	2,511,229.	10,609.
.....				
Total Form 1120 deductions	2,521,838.	1	2,511,229.	10,609.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	2,521,838.		2,511,229.	10,609.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: STRATEGIC INVESTORS FUND IV, L.P.				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	51.	1	51.	
.....				
Total Form 1120 deductions	51.	1	51.	
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	51.		51.	

Name of Activity: STRATEGIC INVESTORS FUND VI, L.P.				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	5,525.	1	5,502.	23.
.....				
Total Form 1120 deductions	5,525.	1	5,502.	23.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	5,525.		5,502.	23.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: AUTOGAS HOLDINGS, LLC				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	993.	1	989.	4.
.....				
Total Form 1120 deductions	993.	1	989.	4.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	993.		989.	4.

Name of Activity: COMMONFUND CAPITAL OPPORTUNITIES II				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	46,150.	1	45,956.	194.
.....				
Total Form 1120 deductions	46,150.	1	45,956.	194.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	46,150.		45,956.	194.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: STRATEGIC INVESTORS FUND II				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	318.	1	317.	1.
.....				
Total Form 1120 deductions	318.	1	317.	1.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	318.		317.	1.

Name of Activity: AXIOM ASIA V, L.P.				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	364.	1	362.	2.
.....				
Total Form 1120 deductions	364.	1	362.	2.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	364.		362.	2.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: ENCAP ENERGY TRANSITION CO-INV I-B, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	265,117.	1	264,001.	1,116.
.....				
Total Form 1120 deductions	265,117.	1	264,001.	1,116.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	265,117.		264,001.	1,116.

Name of Activity: ENCAP ENERGY TRANSITION I-B, LP				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
j. Depletion				
k. Advertising				
l. Other deductions	794,986.	1	791,641.	3,345.
.....				
Total Form 1120 deductions	794,986.	1	791,641.	3,345.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	794,986.		791,641.	3,345.

Name	ABILENE CHRISTIAN UNIVERSITY	75-0851900
------	------------------------------	------------

Worksheet 4 - Allowed Deductions and Losses

Name of Activity: SUMMARY OF PASSIVE ACTIVITIES				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
.....				
j. Depletion				
k. Advertising				
l. Other deductions	14,876,181.		13,996,583.	879,598.
.....				
Total Form 1120 deductions	14,876,181.		13,996,583.	879,598.
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses	14,876,181.		13,996,583.	879,598.

Name of Activity:				
	(a) Deductions and Losses	(b) Ratio	(c) Unallowed Deductions and Losses	(d) Allowed Deductions and Losses
1. Form 1120 deductions:				
a. Cost of goods sold				
b. Compensation of officers				
c. Salaries and wages				
d. Repairs and maintenance				
e. Bad debts				
f. Rents				
g. Taxes and licenses				
h. Interest				
i. Depreciation				
.....				
j. Depletion				
k. Advertising				
l. Other deductions				
.....				
Total Form 1120 deductions				
2. Schedule D losses:				
Long-term losses				
Short-term losses				
3. Form 4797 losses:				
1231 losses				
Ordinary losses				
4. Total deductions and losses				


WRITTEN REPRESENTATION

Pursuant to Treas. Reg. §1.7872-15(d)(2), the undersigned hereby represent that a reasonable person would expect that all payments under the applicable split-dollar loans will be made.

Abilene Christian University

1600 Campus Court
Abilene, TX 79601

EIN: 75-0851900

By: 

Title: President

Date: 5/31/2018

Jack W. Rich

250 Hedges
Abilene, TX 79605

SSN: XXX-XX-XXXX

Signature: 

Date: 5/31/2018


WRITTEN REPRESENTATION

Pursuant to Treas, Reg. §1.7872-15(d)(2), the undersigned hereby represent that a reasonable person would expect that all payments under the applicable split-dollar loans will be made.

Abilene Christian University

1600 Campus Court
Abilene, TX 79601

EIN: 75-0851900

By: 

Title: President

Date: 5/31/2018

Royce L. Money

1209 S. Saddle Lakes Drive
Abilene, TX 79602

SSN: xxx-xx-xxxx

Signature: 

Date: 5/31/2018