

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

OMB No. 1545-0047

**2020**Department of the Treasury  
Internal Revenue ServiceFor calendar year 2020 or other tax year beginning 07/01, 2020, and ending 06/30, 20 21▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <u>ERIKSON INSTITUTE</u>	<b>D</b> Employer identification number <u>36-2593545</u>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501( <u>C</u> )( <u>3</u> ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. <u>451 NORTH LASALLE STREET</u>	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code <u>CHICAGO, IL 60654-4510</u>	<b>F</b> <input type="checkbox"/> Check box if an amended return.
		<b>C</b> Book value of all assets at end of year . . . . . ▶ <u>94,916,051</u>	
<b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> Applicable reinsurance entity			
<b>H</b> Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . ▶ <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T) . . . . . ▶ <u>1</u>			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation ▶			
<b>L</b> The books are in care of ▶ <u>(SEE STATEMENT)</u>		Telephone number ▶ <u>(312) 755-2250</u>	

**Part I Total Unrelated Business Taxable Income**

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

**Part II Tax Computation**

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

Form **990-T** (2020)

**Part III Tax and Payments**

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

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

	Yes	No
<b>1</b> 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		✓
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year		\$ 0
<b>4a</b> Did the organization change its method of accounting? (see instructions)		✓
<b>b</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.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer		Date	VP FOR FINANCE AND OPERATIONS & CFO	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name		Firm's EIN		PTIN
	Firm's address		Phone no.		

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

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

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2020**

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

<b>A</b> Name of the organization <u>ERIKSON INSTITUTE</u>	<b>B</b> Employer identification number <u>36-2593545</u>
<b>C</b> Unrelated business activity code (see instructions) ► <u>900099</u>	<b>D</b> Sequence: <u>1</u> of <u>1</u>

**E** Describe the unrelated trade or business ► MISCELLANEOUS

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

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2020

**Part III Cost of Goods Sold**

Enter method of inventory valuation ►

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

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

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

**A** ☐ \_\_\_\_\_

**B** ☐ \_\_\_\_\_

**C** ☐ \_\_\_\_\_

**D** ☐ \_\_\_\_\_

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

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



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

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

  

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

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

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

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

**Part XI**   **Supplemental Information** (see instructions)[illegible]

Return Reference - Identifier	Explanation
BOOK CARE - NAME AND ADDRESS	PATRICIA LAWSON 451 N LASALLE STREET, CHICAGO, IL 60654-4510

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>ERIKSON INSTITUTE</b>	Identifying number (see instructions) <b>36-2593545</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>ABERDEEN (FORMERLY FLAG VENTURE PARTNERS OFFSHORE IX, L.P.)</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>94 SOLARIS AVE, CAMANA BAY, PO BOX 1348, GRAND CAYMAN KY1-1108, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>F72214</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>CAYMAN ISLANDS</b>	

- 8** Foreign law characterization (see instructions)  
**PARTNERSHIP CAYMAN EXEMPTED COMPANY**

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	<b>FY 2021</b>		<b>(236,378)</b>		

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

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

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

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

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

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

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

---

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

---



---

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

---

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

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>ERIKSON INSTITUTE</b>	Identifying number (see instructions) <b>36-2593545</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>Davidson Kempner International (BVI) Ltd</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>CITCO FUND ADMINISTRATION (CAYMAN ISLANDS), LIMITED, 89 NEXUS WAY, 2ND FLOOR, CAMANA BAY, P.O.BOX 31106, GRAND CAYMAN KY1-1205, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>D10983</b>
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>BRITISH VIRGIN ISLANDS</b>	

- 8** Foreign law characterization (see instructions)

**CORPORATION BRITISH VIRGIN ISLANDS BUSINESS COMPANY**

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



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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	<b>FY 2021</b>		<b>(300,000)</b>		

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

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

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

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

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

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

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

---

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

---



---

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

---

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

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>ERIKSON INSTITUTE</b>	Identifying number (see instructions) <b>36-2593545</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>Dover Street VIII Cayman Fund L.P.</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>ONE FINANCIAL CENTER, BOSTON, MASSACHUSETTS 02111</b>	<b>5b</b> Reference ID number (see instructions) <b>D41114</b>

- 7** Country code of country of incorporation or organization (see instructions)  
**CAYMAN ISLANDS**

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

**CORPORATION: CAYMAN EXEMPTED COMPANY**

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	<b>FY 2021</b>		<b>(136,902)</b>		

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

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

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

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

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

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

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

---

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

---



---

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

---

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

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>ERIKSON INSTITUTE</b>	Identifying number (see instructions) <b>36-2593545</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>HBK MULTI-STRATEGY OFFSHORE FUND LTD</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>C/o Hedgeserv (Cayman), Willow House, Cricket Square, Grand Cayman, Cayman Islands</b>	<b>5b</b> Reference ID number (see instructions) <b>H01991</b>

- 7** Country code of country of incorporation or organization (see instructions)  
**CAYMAN ISLANDS**

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

**CORPORATION: CAYMAN EXEMPTED COMPANY**

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	<b>FY 2021</b>		<b>(400,000)</b>		

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

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

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

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

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

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



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

---

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

---



---

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

---

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

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>ERIKSON INSTITUTE</b>	Identifying number (see instructions) <b>36-2593545</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>Portfolio Advisors Private Equity Fund V (Offshore), L.P.</b>	<b>5a</b> Identifying number, if any <b>98-0534589</b>
<b>6</b> Address (including country) <b>c/o Portfolio Advisors, LLC, 9 Old Kings Highway South, Darien, CT 06820</b>	<b>5b</b> Reference ID number (see instructions)

- 7** Country code of country of incorporation or organization (see instructions)  
**CAYMAN ISLANDS**

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

**CORPORATION: CAYMAN EXEMPTED COMPANY**

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	<b>FY 2021</b>		<b>(167,319)</b>		

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

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

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

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

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

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

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

---

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

---



---

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

---

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

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>ERIKSON INSTITUTE</b>	Identifying number (see instructions) <b>36-2593545</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>RCP FUND VIII FEEDER, LTD</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>100 N RIVERSIDE PLAZA SUITE 2400, CHICAGO IL 60606 R12914</b>	<b>5b</b> Reference ID number (see instructions) <b>R12914</b>

- 7** Country code of country of incorporation or organization (see instructions)  
**CAYMAN ISLANDS**

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

**CORPORATION: CAYMAN EXEMPTED COMPANY**

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	<b>FY 2021</b>		<b>(393,969)</b>		

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

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

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

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

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

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

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

---

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

---



---

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

---

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



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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>ERIKSON INSTITUTE</b>	Identifying number (see instructions) <b>36-2593545</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>Trend Macro</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>C/o Hedgeserv (Cayman), Willow House, Cricket Square, Grand Cayman, Cayman Islands</b>	<b>5b</b> Reference ID number (see instructions) <b>P010117</b>

- 7** Country code of country of incorporation or organization (see instructions)  
**CAYMAN ISLANDS**

- 8** Foreign law characterization (see instructions)

**CORPORATION: CAYMAN EXEMPTED COMPANY**

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	<b>FY 2021</b>		<b>(300,000)</b>		

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

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

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

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

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

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

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

---

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

---



---

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

---

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

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

OMB No. 1545-0026

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

Attachment  
Sequence No. **128**

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

Name of transferor <b>ERIKSON INSTITUTE</b>	Identifying number (see instructions) <b>36-2593545</b>
--	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

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

<b>4</b> Name of transferee (foreign corporation) <b>WEATHERGAGE VENTURE CAPITAL III CAYMAN LP</b>	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) <b>PO BOX 309 UGLAND HOUSE, GRAND CAYMAN KY1-1104, CAYMAN ISLANDS</b>	<b>5b</b> Reference ID number (see instructions) <b>W62614</b>

- 7** Country code of country of incorporation or organization (see instructions)  
**CAYMAN ISLANDS**

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

**CORPORATION: CAYMAN EXEMPTED COMPANY**

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

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	<b>FY 2021</b>		<b>(232,097)</b>		

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

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

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

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

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

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

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

---

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

---



---

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

---

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

**Exempt Organization Declaration and Signature for  
Electronic Filing**Department of the Treasury  
Internal Revenue ServiceFor calendar year 2020, or tax year beginning 07/01, 2020, and ending 06/30, 20 21**2020**

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, and 8868

▶ Go to [www.irs.gov/Form8453EO](http://www.irs.gov/Form8453EO) for the latest information.

Name of exempt organization or person subject to tax

ERIKSON INSTITUTE

Taxpayer identification number

36-2593545

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, or **7a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, or **7b**, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) . . . . .	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) . . . . .	<b>5b</b> _____
<b>6a</b> Form 990-T check here ▶ <input checked="" type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) . . . . .	<b>6b</b> <u>0</u>
<b>7a</b> Form 4720 check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) . . . . .	<b>7b</b> _____

**Part II Declaration of Officer or Person Subject to Tax**

**8** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named organization or ☐ I am the person subject to tax with respect to (name of organization) \_\_\_\_\_, (EIN) \_\_\_\_\_, and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

**Sign  
Here***Patricia Lawson*

May 13, 2022

VP FOR FINANCE AND OPERATIONS &amp; CFO

Signature of officer or person subject to tax

Date

Title, if applicable

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)**

I declare that I have reviewed the above return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature ▶ _____	Date _____	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code ▶ _____				EIN _____
					Phone no. _____

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

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