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Form **990-T**

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

OMB No 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 20 19

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> Check box if address changed	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions ) <b>CASE WESTERN RESERVE UNIVERSITY</b>	<b>D Employer identification number</b> (Employees' trust, see instructions.)  <b>34-1018992</b>
<b>B</b> Exempt under section		Number, street, and room or suite no. If a P O box, see instructions <b>10900 EUCLID AVENUE</b>	<b>E Unrelated business activity code</b> (See instructions.)  <b>531120</b>
<input checked="" type="checkbox"/> 501(c) (3) ( )		City or town, state or province, country, and ZIP or foreign postal code <b>CLEVELAND, OH 44106-7006</b>	
<input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			
<b>C</b> Book value of all assets at end of year <b>3,217,391,993</b>	<b>F</b> Group exemption number (See instructions.)		
<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			

**H** Enter the number of the organization's unrelated trades or businesses. **5** Describe the only (or first) unrelated trade or business here **RENTAL OF UNIVERSITY FACILITIES**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** 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.

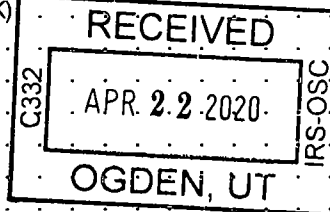
**J** The books are in care of **JOHN F. SIDERAS** Telephone number **(216) 368-2126**

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales <b>0</b>	<b>1c</b> 0		
<b>b</b> Less returns and allowances	<b>2</b> 0		
<b>2</b> Cost of goods sold (Schedule)	<b>3</b> 0		<b>0</b>
<b>3</b> Gross profit. Subtract line 2	<b>4a</b> 0		<b>0</b>
<b>4a</b> Capital gain net income (attach)	<b>4b</b> 0		<b>0</b>
<b>b</b> Net gain (loss) (Form 4797, if)	<b>4c</b> 0		<b>0</b>
<b>c</b> Capital loss deduction for tax	<b>5</b> 0		<b>0</b>
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>6</b> 197,791	<b>206,754</b>	<b>(8,963)</b>
<b>6</b> Rent income (Schedule C)	<b>7</b> 0	<b>0</b>	<b>0</b>
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>8</b> 0	<b>0</b>	<b>0</b>
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>9</b> 0	<b>0</b>	<b>0</b>
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>10</b> 0	<b>0</b>	<b>0</b>
<b>10</b> Exploited exempt activity income (Schedule I)	<b>11</b> 0	<b>0</b>	<b>0</b>
<b>11</b> Advertising income (Schedule J)	<b>12</b> 0	<b>0</b>	<b>0</b>
<b>12</b> Other income (See instructions; attach schedule)	<b>13</b> 197,791	<b>206,754</b>	<b>(8,963)</b>
<b>13</b> Total. Combine lines 3 through 12			

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

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b> 0
<b>15</b> Salaries and wages	<b>15</b> 0
<b>16</b> Repairs and maintenance	<b>16</b> 0
<b>17</b> Bad debts	<b>17</b> 0
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b> 0
<b>19</b> Taxes and licenses	<b>19</b> 0
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b> 0
<b>21</b> Depreciation (attach Form 4562)	<b>21</b> 0
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b> 0
<b>23</b> Depletion	<b>23</b> 0
<b>24</b> Contributions to deferred compensation plans	<b>24</b> 0
<b>25</b> Employee benefit programs	<b>25</b> 0
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b> 0
<b>27</b> Excess readership costs (Schedule J)	<b>27</b> 0
<b>28</b> Other deductions (attach schedule)	<b>28</b> 0
<b>29</b> Total deductions. Add lines 14 through 28	<b>29</b> 0
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b> (8,963)
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b> 0
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b> (8,963)



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Form **990-T** (2018)

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2018 Return **CASE WESTERN RESERVE UNIVERSITY**  
34-1018992

**Part III Total Unrelated Business Taxable Income**

<b>33</b>	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	<b>33</b>	549,353
<b>34</b>	Amounts paid for disallowed fringes	<b>34</b>	
<b>35</b>	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	<b>35</b>	549,353
<b>36</b>	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	<b>36</b>	0
<b>37</b>	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	<b>37</b>	0
<b>38</b>	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	<b>38</b>	0

**Part IV Tax Computation**

<b>39</b>	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	<b>39</b>	0
<b>40</b>	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>40</b>	
<b>41</b>	<b>Proxy tax.</b> See instructions	<b>41</b>	
<b>42</b>	<b>Alternative minimum tax (trusts only)</b>	<b>42</b>	
<b>43</b>	<b>Tax on Noncompliant Facility Income.</b> See instructions	<b>43</b>	
<b>44</b>	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	<b>44</b>	0

**Part V Tax and Payments**

<b>45a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>45a</b>	
<b>b</b>	Other credits (see instructions)	<b>45b</b>	
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>45c</b>	0
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>45d</b>	245,951
<b>e</b>	<b>Total credits.</b> Add lines 45a through 45d	<b>45e</b>	245,951
<b>46</b>	Subtract line 45e from line 44	<b>46</b>	(245,951)
<b>47</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 schedule)	<b>47</b>	0
<b>48</b>	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	<b>48</b>	(245,951)
<b>49</b>	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	<b>49</b>	
<b>50a</b>	Payments: A 2017 overpayment credited to 2018	<b>50a</b>	0
<b>b</b>	2018 estimated tax payments	<b>50b</b>	0
<b>c</b>	Tax deposited with Form 8868	<b>50c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>50d</b>	
<b>e</b>	Backup withholding (see instructions)	<b>50e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>50f</b>	
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439	<b>50g</b>	0
<b>51</b>	<b>Total payments.</b> Add lines 50a through 50g	<b>51</b>	0
<b>52</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>52</b>	
<b>53</b>	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	<b>53</b>	0
<b>54</b>	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	<b>54</b>	245,951
<b>55</b>	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> 0 <b>Refunded</b> 245,951	<b>55</b>	245,951

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

<b>56</b>	At any time during the 2018 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
<b>57</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>58</b>	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0		

**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 *[Signature]*

Date 4/13/20

Title SENIOR VP OF FINANCE AND CFO

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**Print/Type preparer's name **Eric M. McNeil**Preparer's signature *[Signature]*

Date 04/10/2020

Check ☐ if self-employed

PTIN P00460263

Firm's name PRICEWATERHOUSECOOPERS LLP

Firm's EIN 13-4008324

Firm's address 2001 MARKET STREET SUITE 1800, PHILADELPHIA, PA 19103

Phone no. (267) 330-3000

Form 990-T (2018)

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

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

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

(see instructions)

**1.** Description of property

(1) (SEE STATEMENT)

(2)

(3)

(4)

**2.** Rent received or accrued**(a)** From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)**(b)** From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)**3(a)** Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)

(1)

(2)

(3)

(4)

Total 0

Total 566,866

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

566,866

**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ►

813,585

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

<b>1.</b> Description of debt-financed property		<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 schedule)	<b>(b)</b> Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
<b>4.</b> Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	<b>5.</b> Average adjusted basis of or allocable to debt-financed property (attach schedule)	<b>6.</b> Column 4 divided by column 5	<b>7.</b> Gross income reportable (column 2 × column 6)	<b>8.</b> Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B)
<b>Totals</b>			0	0
<b>Total dividends-received deductions</b> included in column 8				0

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

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

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

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

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

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1) ONE TO ONE	1,721,932	1,976,541	(254,609)			0
(2) ATHLETIC DEPARTMENT	35,526	15,362	20,164			0
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col. (B)				Enter here and on page 1, Part II, line 26
<b>Totals</b>	1,757,458	1,991,903				0

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

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

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

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

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

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 . . . . . ▶			0

Form **990-T** (2018)

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

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 20 19

► 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

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

Unrelated business activity code (see instructions) ► 523999

Describe the unrelated trade or business ► LIMITED PARTNERSHIP INVESTMENT ACTIVITIES

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales 0			
<b>b</b> Less returns and allowances 0			
<b>c</b> Balance ►	<b>1c</b> 0		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b> 0		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b> 0		0
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b> 0		0
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b> (2,276)		(2,276)
<b>c</b> Capital loss deduction for trusts	<b>4c</b> 0		0
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b> (1,482,091)		(1,482,091)
<b>6</b> Rent income (Schedule C)	<b>6</b> 0	0	0
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b> 0	0	0
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b> 0	0	0
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b> 0	0	0
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b> 0	0	0
<b>11</b> Advertising income (Schedule J)	<b>11</b> 0	0	0
<b>12</b> Other income (See instructions; attach schedule)	<b>12</b> 4		4
<b>13</b> Total. Combine lines 3 through 12	<b>13</b> (1,484,363)	0	(1,484,363)

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

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b> 0
<b>15</b> Salaries and wages	<b>15</b> 0
<b>16</b> Repairs and maintenance	<b>16</b> 0
<b>17</b> Bad debts	<b>17</b> 0
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b> 0
<b>19</b> Taxes and licenses	<b>19</b> 1,304
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b> 0
<b>21</b> Depreciation (attach Form 4562)	<b>21</b> 0
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b> 0
<b>23</b> Depletion	<b>23</b> 334,959
<b>24</b> Contributions to deferred compensation plans	<b>24</b> 0
<b>25</b> Employee benefit programs	<b>25</b> 0
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b> 0
<b>27</b> Excess readership costs (Schedule J)	<b>27</b> 0
<b>28</b> Other deductions (attach schedule)	<b>28</b> 1,916,004
<b>29</b> Total deductions. Add lines 14 through 28	<b>29</b> 2,252,267
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b> (3,736,630)
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b> 0
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b> (3,736,630)

For Paperwork Reduction Act Notice, see instructions.

Cat No 71329Y

Schedule M (Form 990-T) 2018

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

**Unrelated Business Taxable Income for**  
**Unrelated Trade or Business**

OMB No 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019.

► 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

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

Unrelated business activity code (see instructions) ► 713940

Describe the unrelated trade or business ► FITNESS CENTER MEMBERSHIP SALES, ATHLETIC FACILITY PASSES

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales 0			
<b>b</b> Less returns and allowances 0			
<b>c</b> Balance ►	<b>1c</b> 0		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b> 0		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b> 0		0
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b> 0		0
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b> 0		0
<b>c</b> Capital loss deduction for trusts	<b>4c</b> 0		0
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b> 0		0
<b>6</b> Rent income (Schedule C)	<b>6</b> 0	0	0
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b> 0	0	0
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b> 0	0	0
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b> 0	0	0
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b> 1,757,458	1,991,903	(234,445)
<b>11</b> Advertising income (Schedule J)	<b>11</b> 0	0	0
<b>12</b> Other income (See instructions, attach schedule)	<b>12</b> 0		0
<b>13</b> Total. Combine lines 3 through 12	<b>13</b> 1,757,458	1,991,903	(234,445)

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

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b> 0
<b>15</b> Salaries and wages	<b>15</b> 0
<b>16</b> Repairs and maintenance	<b>16</b> 0
<b>17</b> Bad debts	<b>17</b> 0
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b> 0
<b>19</b> Taxes and licenses	<b>19</b> 0
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b> 0
<b>21</b> Depreciation (attach Form 4562)	<b>21</b> 0
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b> 0
<b>23</b> Depletion	<b>23</b> 0
<b>24</b> Contributions to deferred compensation plans	<b>24</b> 0
<b>25</b> Employee benefit programs	<b>25</b> 0
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b> 0
<b>27</b> Excess readership costs (Schedule J)	<b>27</b> 0
<b>28</b> Other deductions (attach schedule)	<b>28</b> 0
<b>29</b> Total deductions. Add lines 14 through 28	<b>29</b> 0
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b> (234,445)
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b> 0
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b> (234,445)

For Paperwork Reduction Act Notice, see instructions.

Cat. No 71329Y

Schedule M (Form 990-T) 2018

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

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019.

► 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

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

Unrelated business activity code (see instructions) ► 532490

Describe the unrelated trade or business ► EQUIPMENT RENTAL

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales 0			
<b>b</b> Less returns and allowances 0			
<b>c</b> Balance ►	<b>1c</b> 0		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b> 0		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b> 0		0
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b> 0		0
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b> 0		0
<b>c</b> Capital loss deduction for trusts	<b>4c</b> 0		0
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b> 0		0
<b>6</b> Rent income (Schedule C)	<b>6</b> 369,075	606,831	(237,756)
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b> 0	0	0
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b> 0	0	0
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b> 0	0	0
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b> 0	0	0
<b>11</b> Advertising income (Schedule J)	<b>11</b> 0	0	0
<b>12</b> Other income (See instructions, attach schedule)	<b>12</b> 0		0
<b>13</b> Total. Combine lines 3 through 12	<b>13</b> 369,075	606,831	(237,756)

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

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b> 0
<b>15</b> Salaries and wages	<b>15</b> 0
<b>16</b> Repairs and maintenance	<b>16</b> 0
<b>17</b> Bad debts	<b>17</b> 0
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b> 0
<b>19</b> Taxes and licenses	<b>19</b> 0
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b> 0
<b>21</b> Depreciation (attach Form 4562)	<b>21</b> 0
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b> 0
<b>23</b> Depletion	<b>23</b> 0
<b>24</b> Contributions to deferred compensation plans	<b>24</b> 0
<b>25</b> Employee benefit programs	<b>25</b> 0
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b> 0
<b>27</b> Excess readership costs (Schedule J)	<b>27</b> 0
<b>28</b> Other deductions (attach schedule)	<b>28</b> 0
<b>29</b> Total deductions. Add lines 14 through 28	<b>29</b> 0
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b> (237,756)
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b> 0
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b> (237,756)

For Paperwork Reduction Act Notice, see instructions.

Cat No 71329Y

Schedule M (Form 990-T) 2018



Description	Amount
<b>AIM ACTIVITY</b>	
(1) IRC SECTION 965 NET INCLUSION	4
<b>Total for Part I, Line 12</b>	<b>4</b>

Description	Amount
<b>AIM ACTIVITY</b>	
(1) TAXES	1,304

Description	Amount
<b>AIM ACTIVITY</b>	
(1) COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, LP 208306365	225
(2) COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VI, L P 161720029	2,968
(3) COMMONFUND CAPITAL VENTURE PARTNERS VII, L P 161720044	24
(4) COMMONFUND CAPITAL VENTURE PARTNERS VIII, L.P 113814030	48
(5) CUYAHOGA CAPITAL PARTNERS IV, LP 264331219	3,558
(6) ENCAP ENERGY CAPITAL FUND XI, LP 814648210	85,383
(7) ENCAP FLATROCK MIDSTREAM FUND IV, L P 822890021	47,543
(8) ENERVEST ENERGY INSTITUTIONAL FUND X-B, LP 710979432	3,222
(9) ENR PARTNERS II LP 820729226	60,211
(10) ENR PARTNERS LP 611765146	834,214
(11) HORSLEY BRIDGE INTERNATIONAL IV, LP 205535232	17
(12) KAYNE ANDERSON ENERGY FUND V (QP), L P 263294026	469,402
(13) MAINSAIL PARTNERS IV, LP 475368212	160,044
(14) NEO CAPITAL FUND, LP 263479894	297
(15) PRIVATE ADVISORS SECONDARY FUND V, LP 474252449	-14,897
(16) SANGO CAPITAL PARTNERS LP 981094492	4,611
(17) SANGO PRIVATE EQUITY II LP 981272085	6,156
(18) SG GROWTH PARTNERS IV OASIS I, LP 832437394	6,883
(19) SHAKER INVESTMENTS TOWER, LP 341884689	560
(20) THE TIFF KEYSTONE FUND, L P 760847743	17,503
(21) THE VARDE FUND X (B) (FEEDER) LP 271015088	10,360
(22) VIA SEED TECHNOLOGY PARTNERS EXPLORER FUND LP 475603762	4,197
(23) VIA SEED TECHNOLOGY PARTNERS II LP 800961538	-1
(24) AMORTIZATION	213,476
<b>Total</b>	<b>1,916,004</b>
<b>LP INVESTMENTS GREATER THAN 20% CONTROL</b>	
(25) VIA SEED TECHNOLOGY PARTNERS LP 800804475	414

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	NOL Expires
2010	3,231,150		1,370,088	549,353	1,311,709	2030
2011	8,783				8,783	2031
2012	216,369				216,369	2032
2013	913,929				913,929	2033
2014	6,833				6,833	2034
2015	2,407,801				2,407,801	2035
2016	74,432				74,432	2036
2017	915,401				915,401	2037
<b>Totals</b>	<b>7,774,698</b>	<b>0</b>	<b>1,370,088</b>	<b>549,353</b>	<b>5,855,257</b>	

Case Western Reserve University  
2018 Schedule M  
Line 12

Section 965 Inclusion and Deductions From Passthroughs

2018 K-1	Partnership	FEIN	Amount
Line 11G Section 965(a) Inclusion	THE VARDE FUND X (B) (FEEDER) LP	27-1015088	(30)
Line 13X Section 965(c) Deduction	THE VARDE FUND X (B) (FEEDER) LP	27-1015088	(34)
			<u>4</u>

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

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No. 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019

► 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

Name of the organization

CASE WESTERN RESERVE UNIVERSITY

Employer identification number

34-1018992

Unrelated business activity code (see instructions) ► 525990

Describe the unrelated trade or business ► LP INVESTMENTS GREATER THAN 20% CONTROL

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales 0			
<b>b</b> Less returns and allowances 0			
<b>c</b> Balance ►	<b>1c</b> 0		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b> 0		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b> 0		0
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b> 0		0
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b> 0		0
<b>c</b> Capital loss deduction for trusts	<b>4c</b> 0		0
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b> 549,767		549,767
<b>6</b> Rent income (Schedule C)	<b>6</b> 0	0	0
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b> 0	0	0
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b> 0	0	0
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b> 0	0	0
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b> 0	0	0
<b>11</b> Advertising income (Schedule J)	<b>11</b> 0	0	0
<b>12</b> Other income (See instructions, attach schedule)	<b>12</b> 0		0
<b>13</b> Total. Combine lines 3 through 12	<b>13</b> 549,767	0	549,767

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

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	0
<b>15</b> Salaries and wages	<b>15</b>	0
<b>16</b> Repairs and maintenance	<b>16</b>	0
<b>17</b> Bad debts	<b>17</b>	0
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>	0
<b>19</b> Taxes and licenses	<b>19</b>	0
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b>	0
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	0
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	0
<b>23</b> Depletion	<b>23</b>	0
<b>24</b> Contributions to deferred compensation plans	<b>24</b>	0
<b>25</b> Employee benefit programs	<b>25</b>	0
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>	0
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>	0
<b>28</b> Other deductions (attach schedule)	<b>28</b>	414
<b>29</b> Total deductions. Add lines 14 through 28	<b>29</b>	414
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	549,353
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>	0
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>	549,353

For Paperwork Reduction Act Notice, see instructions.

Cat No. 71329Y

Schedule M (Form 990-T) 2018

Name of Partnership	EIN	UBI
<b>AIM ACTIVITY</b>		
(1) ATTEBORO FUND L P ' (BAIRD)	34-1943014	725
(2) BAYNORTH REALTY FUND VII	20-5943631	-52,426
(3) COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, LP	20-8306365	854
(4) COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VI, L P	16-1720029	47,135
(5) COMMONFUND CAPITAL VENTURE PARTNERS VI, L P.	06-1605325	-3,122
(6) COMMONFUND CAPITAL VENTURE PARTNERS VIII, L.P	11-3814030	-3
(7) CUYAHOGA CAPITAL PARTNERS IV, LP	26-4331219	25,033
(8) ENCAP ENERGY CAPITAL FUND XI, LP	81-4648210	-31,117
(9) ENCAP FLATROCK MIDSTREAM FUND IV, L P	82-2890021	-522,947
(10) ENERVEST ENERGY INSTITUTIONAL FUND X-B, LP	71-0979432	32,793
(11) ENR PARTNERS II LP	82-0729226	-508,401
(12) ENR PARTNERS LP	61-1765146	-623,418
(13) HIGHFIELDS CAPITAL IV LP	11-3841276	-1,092
(14) HORSLEY BRIDGE INTERNATIONAL IV, LP	20-5535232	232
(15) KAYNE ANDERSON ENERGY FUND IV (QP), L P	20-5659373	110,697
(16) KAYNE ANDERSON ENERGY FUND V (QP), L P	26-3294026	66,466
(17) KING STREET CAPTIAL, L P	13-3812174	350,160
(18) LEGP III AIV (NB), LP	81-4982167	-67,530
(19) LUBERT-ADLER REAL ESTATE FUND VI, L P	26-1424790	-14,799
(20) LUBERT-ADLER REAL ESTATE FUND VI-A, L P	27-1401132	366
(21) MAINSAIL PARTNERS IV, LP	47-5368212	-127,658
(22) MARLIN EQUITY II, LP	98-1347319	-13,080
(23) NEO CAPITAL FUND, LP	26-3479894	2,312
(24) PRIVATE ADVISORS SECONDARY FUND V, LP	47-4252449	41,414
(25) SANGO CAPITAL PARTNERS LP	98-1094492	308
(26) SANGO PRIVATE EQUITY II LP	98-1272085	43
(27) SG GROWTH PARTNERS IV OASIS I, LP	83-2437394	-3,603
(28) SG GROWTH PARTNERS IV SIDNEY AIV I, LP	47-2838152	-3,678
(29) SHAKER INVESTMENTS TOWER, LP	34-1884689	-1,095
(30) SIGULER GUFF SMALL BUYOUT OPPORTUNITIES FUND, LP	20-3273543	-547
(31) SPO PARTNERS II L P	75-2377615	-5,788
(32) THACKERAY PARTNERS REALTY FUND II L P	20-8946240	-73
(33) THE TIFF KEYSTONE FUND, L P	76-0847743	-19,930
(34) THE VARDE FUND IX-A, LP	26-3542356	-129
(35) THE VARDE FUND X (B) (FEEDER) LP	27-1015088	-25,781
(36) VIA SEED TECHNOLOGY PARTNERS EXPLORER FUND LP	47-5603762	17
(37) VIA SEED TECHNOLOGY PARTNERS II LP	80-0961538	366
(38) WALTON STREET REAL ESTATE FUND V, LP	20-3719884	5,196
(39) WALTON STREET REAL ESTATE SIDECAR V, L P	20-5819686	6,108
(40) WCP REAL ESTATE FUND I, L P	65-1271192	-146,320
(41) WLR IV LOANS AIV, L P	27-1111347	221
<b>LP INVESTMENTS GREATER THAN 20% CONTROL</b>		
(1) VIA SEED TECHNOLOGY PARTNERS LP	80-0804475	1
(2) ERIE TIMBER	20-0409132	549,766
<b>Total for Part I, Line 5</b>		<b>-932,324</b>

CASE WESTERN RESERVE UNIVERSITY  
EIN: 34-1018992  
FOR THE YEAR ENDED JUNE 30, 2019

FORM 990-T, SCH M, PART II, LINE 20  
LIMITED PARTNERSHIP INVESTMENT ACTIVITIES  
CHARITABLE CONTRIBUTION CARRYOVER

YEAR	AMOUNT AVAILABLE	AMOUNT USED IN PRIOR YEARS	CURRENT YEAR AMOUNT USED	AMOUNT CARRIED TO NEXT YEAR
6/30/2016	\$ 397	\$ -	\$ -	\$ 397
6/30/2017	\$ 1,479	\$ -	\$ -	\$ 1,479
6/30/2018	\$ 2,503	\$ -	\$ -	\$ 2,503
6/30/2019	\$ 1,385	\$ -	\$ -	\$ 1,385
	<u>\$ 5,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,764</u>
CHARITABLE CONTRIBUTION CARRYFORWARD				<u><u>\$ 5,764</u></u>



CASE WESTERN RESERVE UNIVERSITY  
EIN: 34-1018992  
FOR THE YEAR ENDED JUNE 30, 2019

FORM 990-T, SCH M, PART II, LINE 23  
LIMITED PARTNERSHIP INVESTMENT ACTIVITIES  
DEPLETION CARRYOVER

YEAR	AMOUNT AVAILABLE	CURRENT YEAR AMOUNT USED	AMOUNT CARRIED TO NEXT YEAR
6/30/2011	\$ 16,112	\$ -	\$ 16,112
6/30/2012	\$ 21,456	\$ -	\$ 21,456
6/30/2017	\$ 10,202	\$ -	\$ 10,202
6/30/2018	\$ 11,440	\$ -	\$ 11,440
6/30/2019	\$ 17,298	\$ -	\$ 17,298
	<u>\$ 76,508</u>		<u>\$ 76,508</u>
	DEPLETION CARRYFORWARD		<u><u>\$ 76,508</u></u>

**SCHEDULE D  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,  
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2018**

Name <b>CASE WESTERN RESERVE UNIVERSITY</b>	Employer identification number <b>34-1018992</b>
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**Part I Short-Term Capital Gains and Losses** (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				0
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	(3,416)	0	0	(3,416)
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				4
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				5
<b>6</b> Unused capital loss carryover (attach computation) . . . . .				6 ( 629,847 )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .				7 (633,263)

**Part II Long-Term Capital Gains and Losses** (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				0
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	46,176	0	0	46,176
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .				11
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				12
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				13
<b>14</b> Capital gain distributions (see instructions) . . . . .				14
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .				15 46,176

**Part III Summary of Parts I and II**

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

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

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	Capital NOL Expires
2017	629,847	0	42,760	587,087	2022
Total Carry Forward Value				587,087	

**Sales and Other Dispositions of Capital Assets**

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return  
CASE WESTERN RESERVE UNIVERSITY

Social security number or taxpayer identification number  
34-1018992

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

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

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

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

1	(a) Description of property (Example 100 sh. XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed of (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SHORT-TERM GAIN/LOSS FROM INVESTMENTS			(3,989)				(3,989)
	SECTION 1256 CONTRACTS & STRADDLES			573				573
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, line 1b (if <b>Box A</b> above is checked), line 2 (if <b>Box B</b> above is checked), or line 3 (if <b>Box C</b> above is checked) ►				(3,416)	0		0	(3,416)

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

CASE WESTERN RESERVE UNIVERSITY

34-1018992

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo., day, yr)	(c) Date sold or disposed of (Mo., day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LONG-TERM GAIN/LOSS FROM INVESTMENTS			45,316				45,316
	SECTION 1256 CONTRACTS & STRADDLES			860				860
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, line 8b (if <b>Box D</b> above is checked), line 9 (if <b>Box E</b> above is checked), or line 10 (if <b>Box F</b> above is checked) ▶				46,176	0		0	46,176

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

**General Business Credit**

► Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No 1545-0895

**2018**  
Attachment  
Sequence No **22**

Name(s) shown on return

CASE WESTERN RESERVE UNIVERSITY

Identifying number

34-1018992

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**

(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked . . . . .	1	0
2	Passive activity credits from line 2 of all Parts III with box B checked <b>2</b> . . . . . 0		
3	Enter the applicable passive activity credits allowed for 2018. See instructions . . . . .	3	
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	4	48,002
5	Carryback of general business credit from 2019. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .	5	0
6	Add lines 1, 3, 4, and 5 . . . . .	6	48,002

**Part II Allowable Credit**

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . . • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .	7	0
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 . . . . . • Corporations. Enter -0- . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .	8	0
9	Add lines 7 and 8 . . . . .	9	0
10a	Foreign tax credit . . . . .	10a	
b	Certain allowable credits (see instructions) . . . . .	10b	
c	Add lines 10a and 10b . . . . .	10c	0
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	0
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions . . . . .	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 . . . . . • Corporations. Enter -0- . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .	14	
15	Enter the greater of line 13 or line 14 . . . . .	15	
16	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	16	0
17	Enter the <b>smaller</b> of line 6 or line 16 . . . . . <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	0

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 12392F

Form **3800** (2018)

**Part II Allowable Credit (continued)****Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions . . . . .	18	0
19	Enter the greater of line 13 or line 18 . . . . .	19	0
20	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	20	0
21	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	21	0
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	22	0
23	Passive activity credit from line 3 of all Parts III with box B checked	23	0
24	Enter the applicable passive activity credit allowed for 2018. See instructions . . . . .	24	
25	Add lines 22 and 24 . . . . .	25	0
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	26	0
27	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	27	0
28	Add lines 17 and 26 . . . . .	28	0
29	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	29	0
30	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	30	0
31	Reserved . . . . .	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	0
33	Enter the applicable passive activity credits allowed for 2018. See instructions . . . . .	33	
34	Carryforward of business credit to 2018. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . .	34	0
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions . . . . .	35	0
36	Add lines 30, 33, 34, and 35 . . . . .	36	0
37	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	37	0
38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	38	0

Form **3800** (2018)

Name(s) shown on return

CASE WESTERN RESERVE UNIVERSITY

Identifying number

34-1018992

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

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

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

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

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468) . . . . .	<b>1a</b>	
<b>b</b> Reserved . . . . .	<b>1b</b>	
<b>c</b> Increasing research activities (Form 6765) . . . . .	<b>1c</b> 16-1720029	2
<b>d</b> Low-income housing (Form 8586, Part I only) . . . . .	<b>1d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation) . . . . .	<b>1e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	<b>1f</b>	
<b>g</b> Indian employment (Form 8845) . . . . .	<b>1g</b>	
<b>h</b> Orphan drug (Form 8820) . . . . .	<b>1h</b>	
<b>i</b> New markets (Form 8874) . . . . .	<b>1i</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation) . . . . .	<b>1j</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) . . . . .	<b>1k</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864) . . . . .	<b>1l</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896) . . . . .	<b>1m</b>	
<b>n</b> Distilled spirits (Form 8906) . . . . .	<b>1n</b>	
<b>o</b> Nonconventional source fuel (carryforward only) . . . . .	<b>1o</b>	
<b>p</b> Energy efficient home (Form 8908) . . . . .	<b>1p</b>	
<b>q</b> Energy efficient appliance (carryforward only) . . . . .	<b>1q</b>	
<b>r</b> Alternative motor vehicle (Form 8910) . . . . .	<b>1r</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911) . . . . .	<b>1s</b>	
<b>t</b> Enhanced oil recovery credit (Form 8830) . . . . .	<b>1t</b>	
<b>u</b> Mine rescue team training (Form 8923) . . . . .	<b>1u</b>	
<b>v</b> Agricultural chemicals security (carryforward only) . . . . .	<b>1v</b>	
<b>w</b> Employer differential wage payments (Form 8932) . . . . .	<b>1w</b>	
<b>x</b> Carbon oxide sequestration (Form 8933) . . . . .	<b>1x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936) . . . . .	<b>1y</b>	
<b>z</b> Qualified plug-in electric vehicle (carryforward only) . . . . .	<b>1z</b>	
<b>aa</b> Employee retention (Form 5884-A) . . . . .	<b>1aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . . . . .	<b>1bb</b>	
<b>zz</b> Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions) . . . . .	<b>1zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>	2
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II	<b>3</b>	
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468) . . . . .	<b>4a</b>	
<b>b</b> Work opportunity (Form 5884) . . . . .	<b>4b</b>	
<b>c</b> Biofuel producer (Form 6478) . . . . .	<b>4c</b>	
<b>d</b> Low-income housing (Form 8586, Part II) . . . . .	<b>4d</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	<b>4e</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846) . . . . .	<b>4f</b>	
<b>g</b> Qualified railroad track maintenance (Form 8900) . . . . .	<b>4g</b>	
<b>h</b> Small employer health insurance premiums (Form 8941) . . . . .	<b>4h</b>	
<b>i</b> Increasing research activities (Form 6765) . . . . .	<b>4i</b>	
<b>j</b> Employer credit for paid family and medical leave (Form 8994) . . . . .	<b>4j</b>	
<b>z</b> Other . . . . .	<b>4z</b>	
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II	<b>5</b>	0
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	<b>6</b>	2



Name(s) shown on return

Identifying number

CASE WESTERN RESERVE UNIVERSITY

34-1018992

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

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

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

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

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>1a</b>	Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	
<b>b</b>	Reserved	<b>1b</b>	
<b>c</b>	Increasing research activities (Form 6765)	<b>1c</b>	
<b>d</b>	Low-income housing (Form 8586, Part I only)	<b>1d</b>	
<b>e</b>	Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>	
<b>f</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>	
<b>g</b>	Indian employment (Form 8845)	<b>1g</b>	
<b>h</b>	Orphan drug (Form 8820)	<b>1h</b>	
<b>i</b>	New markets (Form 8874)	<b>1i</b>	
<b>j</b>	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1j</b>	
<b>k</b>	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>	
<b>l</b>	Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>	
<b>m</b>	Low sulfur diesel fuel production (Form 8896)	<b>1m</b>	
<b>n</b>	Distilled spirits (Form 8906)	<b>1n</b>	
<b>o</b>	Nonconventional source fuel (carryforward only)	<b>1o</b>	
<b>p</b>	Energy efficient home (Form 8908)	<b>1p</b>	
<b>q</b>	Energy efficient appliance (carryforward only)	<b>1q</b>	
<b>r</b>	Alternative motor vehicle (Form 8910)	<b>1r</b>	
<b>s</b>	Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>	
<b>t</b>	Enhanced oil recovery credit (Form 8830)	<b>1t</b>	
<b>u</b>	Mine rescue team training (Form 8923)	<b>1u</b>	
<b>v</b>	Agricultural chemicals security (carryforward only)	<b>1v</b>	
<b>w</b>	Employer differential wage payments (Form 8932)	<b>1w</b>	
<b>x</b>	Carbon oxide sequestration (Form 8933)	<b>1x</b>	
<b>y</b>	Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>	
<b>z</b>	Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>	
<b>aa</b>	Employee retention (Form 5884-A)	<b>1aa</b>	48,000
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	
<b>zz</b>	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	<b>1zz</b>	
<b>2</b>	Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>	48,000
<b>3</b>	Enter the amount from Form 8844 here and on the applicable line of Part II	<b>3</b>	
<b>4a</b>	Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>	
<b>b</b>	Work opportunity (Form 5884)	<b>4b</b>	
<b>c</b>	Biofuel producer (Form 6478)	<b>4c</b>	
<b>d</b>	Low-income housing (Form 8586, Part II)	<b>4d</b>	
<b>e</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>	
<b>f</b>	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>	
<b>g</b>	Qualified railroad track maintenance (Form 8900)	<b>4g</b>	
<b>h</b>	Small employer health insurance premiums (Form 8941)	<b>4h</b>	
<b>i</b>	Increasing research activities (Form 6765)	<b>4i</b>	
<b>j</b>	Employer credit for paid family and medical leave (Form 8994)	<b>4j</b>	
<b>z</b>	Other	<b>4z</b>	
<b>5</b>	Add lines 4a through 4z and enter here and on the applicable line of Part II	<b>5</b>	0
<b>6</b>	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	<b>6</b>	48,000

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

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No 1545-0172

**2018**Attachment  
Sequence No **179**

Name(s) shown on return

CASE WESTERN RESERVE UNIVERSITY

Business or activity to which this form relates

523999

Identifying number

34-1018992

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,000,000
2	Total cost of section 179 property placed in service (see instructions)	2	0
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	1,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,000,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	0
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	0

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	0
15	Property subject to section 168(f)(1) election	15	0
16	Other depreciation (including ACRS)	16	0

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

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs.	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

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

21	Listed property. Enter amount from line 28	21	0
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	0
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.							<b>25</b>	0
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	0
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1							<b>29</b>	0

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

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32		0		0		0		0		0		0
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2018 tax year (see instructions).					
<b>43</b> Amortization of costs that began before your 2018 tax year					<b>43</b>
					213,476
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>
					213,476

Department of the Treasury  
Internal Revenue Service▶ Attach to the corporation's tax return.  
▶ Go to [www.irs.gov/Form8827](http://www.irs.gov/Form8827) for the latest information.**2018**

Name <b>Case Western Reserve University</b>		Employer identification number <b>34-1018992</b>	
<b>1</b>	Alternative minimum tax (AMT) for 2017. Enter the amount from line 14 of the 2017 Form 4626	<b>1</b>	<b>0</b>
<b>2</b>	Minimum tax credit carryforward from 2017. Enter the amount from line 9 of the 2017 Form 8827	<b>2</b>	<b>245,951</b>
<b>3</b>	Enter any 2017 unallowed qualified electric vehicle credit (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3	<b>4</b>	<b>245,951</b>
<b>5</b>	Enter the corporation's 2018 regular income tax liability minus allowable tax credits (see instructions)	<b>5</b>	<b>0</b>
<b>6</b>	Enter the refundable minimum tax credit (see instructions)	<b>6</b>	<b>245,951</b>
<b>7</b>	Add lines 5 and 6	<b>7</b>	<b>245,951</b>
<b>8a</b>	Enter the <b>smaller</b> of line 4 or line 7. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	<b>8a</b>	<b>245,951</b>
<b>b</b>	<b>Current year minimum tax credit.</b> Enter the smaller of line 4 or line 5 here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 6, go to line 8c. Otherwise, skip line 8c	<b>8b</b>	<b>0</b>
<b>c</b>	Subtract line 8b from line 8a. This is the current year refundable minimum tax credit. Include this amount on Form 1120, Schedule J, Part III, line 20c (or the applicable line of your return)	<b>8c</b>	<b>245,951</b>
<b>9</b>	<b>Minimum tax credit carryforward to 2019.</b> Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	<b>9</b>	<b>0</b>

**Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New****Refundable minimum tax credit.** For tax years beginning in 2018, the minimum tax credit limitation is increased by the AMT refundable credit amount. See the instructions for line 6.**Purpose of Form**

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years, the refundable AMT credit amount, and to figure any minimum tax credit carryforward.

**Who Should File**

Form 8827 should be filed by corporations that had:

- An AMT liability in 2017,
- A minimum tax credit carryforward from 2017 to 2018, or
- A qualified electric vehicle credit not allowed for 2017 (see the instructions for line 3).

**Line 3**

Enter any qualified electric vehicle credit not allowed for 2017 solely because of tentative minimum tax limitations.

**Line 5**

Enter the corporation's 2018 regular income tax liability, as defined in section 26(b) (S corporations also see section 1374(b)(3)(B)), minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if filing Form 1120, subtract any credits on Schedule J, Part I, lines 5a through 5c, from the amount on Schedule J, Part I, line 2).

**Line 6**Beginning in 2018, the minimum tax credit limitation is increased by the AMT refundable credit amount. The portion of the credit treated as refundable is 50% of the excess of minimum tax credits available over the 2018 regular tax liability. Complete the *Worksheet for Calculating the Refundable Minimum Tax Credit Amount*, later in the instructions. Enter the amount from line 6 of the worksheet on Form 8827, line 6.**Note:** A corporation with a short tax year (less than 12 months) must prorate the refundable credit based on the number of days in their tax year.

Case Western Reserve University  
34-1018992  
2018 Form 990T

The taxpayer is making an election under section 53(e)(5), as amended by section 2305(b) of the Coronavirus Aid, Relief, and Economic Security Act to take the entire prior year minimum tax credit in the first tax year beginning in 2018.