

293893159024019

EXTENDED TO MAY 15, 2019

Form 990-T

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

OMB No 1545-0687

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 2018

2017

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

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

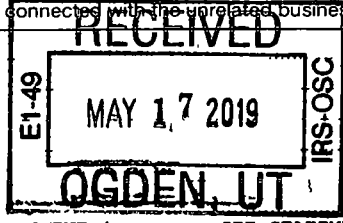
Open to Public Inspection for 501(c)(3) Organizations Only

Form header section including: A Check box if address changed, B Exempt under section 501(c)(3), C Book value of all assets, D Employer identification number, E Unrelated business activity codes, F Group exemption number, G Check organization type.

Form section H through J: H Describe the organization's primary unrelated business activity, I During the tax year, was the corporation a subsidiary..., J The books are in care of ARCHIBALD ASAWA.

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, etc.

Table with 4 columns: Part II Deductions Not Taken Elsewhere, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, Salaries and wages, Repairs and maintenance, etc.



Part III Tax Computation

35 Organizations Taxable as Corporations See instructions for tax computation
 Controlled group members (sections 1561 and 1563) check here See instructions and.

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____

c Income tax on the amount on line 34 **35c** 0.

36 Trusts Taxable at Trust Rates. See instructions for tax computation Income tax on the amount on line 34 from:
 Tax rate schedule or Schedule D (Form 1041) **36** _____

37 Proxy tax See instructions **37** _____

38 Alternative minimum tax **38** _____

39 Tax on Non-Compliant Facility Income See instructions **39** _____

40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies **40** 0.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41a** _____

b Other credits (see instructions) **41b** _____

c General business credit Attach Form 3800 **41c** _____

d Credit for prior year minimum tax (attach Form 8801 or 8827) **41d** _____

e Total credits. Add lines 41a through 41d **41e** _____

42 Subtract line 41e from line 40 **42** 0.

43 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) **43** _____

44 Total tax. Add lines 42 and 43 **44** 0.

45a Payments: A 2016 overpayment credited to 2017 **45a** _____

b 2017 estimated tax payments **45b** _____

c Tax deposited with Form 8868 **45c** _____

d Foreign organizations: Tax paid or withheld at source (see instructions) **45d** _____

e Backup withholding (see instructions) **45e** _____

f Credit for small employer health insurance premiums (Attach Form 8941) **45f** _____

g Other credits and payments: Form 2439 _____
 Form 4136 _____ Other _____ Total **45g** _____

46 Total payments. Add lines 45a through 45g **46** _____

47 Estimated tax penalty (see instructions) Check if Form 2220 is attached **47** _____

48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed **48** 0.

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49** 0.

50 Enter the amount of line 49 you want: **Credited to 2018 estimated tax** **50** _____ **Refunded** _____

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

51 At any time during the 2017 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**

52 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 **Yes** **No**

53 Enter the amount of tax-exempt interest received or accrued during the tax year **53** \$ _____

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** 5/7/19 **Title** VP FIN & ADM, 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 TRACY S. PAGLIA **Preparer's signature** *[Signature]* **Date** 5/7/19 **Check if self-employed** **PTIN** P00366884

Firm's name MOSS ADAMS LLP **Firm's EIN** 91-0189318

Firm's address 4747 EXECUTIVE DRIVE, SUITE 1300 **Phone no** 858-627-1400

Firm's address SAN DIEGO, CA 92121

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ▶ N/A							
1	Inventory at beginning of year	1	0.	6	Inventory at end of year	6	0.
2	Purchases	2		7	Cost of goods sold Subtract line 6 from line 5 Enter here and in Part I, line 2	7	573,690.
3	Cost of labor	3	573,690.				
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					
5	Total Add lines 1 through 4b	5	573,690.				
				8		Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	
						Yes	No
							X

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1 Description of property		
(1)		
(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 0.
(c) Total income Add totals of columns 2(a) and 2(b) Enter here and on page 1, Part I, line 6, column (A)		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)
0.		0.

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

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			0.	0.
Total dividends-received deductions included in column 8			0.	0.

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

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

Nonexempt Controlled Organizations

7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10 Enter here and on 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)
Totals			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)
Totals		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)						
(2)						
(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
Totals		0.	0.			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)						
Totals (carry to Part II, line (5))		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)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	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)		%	
Total Enter here and on page 1, Part II, line 14			0.

Alternative Minimum Tax - Corporations

OMB No 1545-0123

▶ Attach to the corporation's tax return

▶ Go to www.irs.gov/Form4626 for instructions and the latest information

2017

Name SOKA UNIVERSITY OF AMERICA		Employer identification number 95-3909672
Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e)		
1	Taxable income or (loss) before net operating loss deduction	-982,811.
2	Adjustments and preferences:	
a	Depreciation of post-1986 property	7,151.
b	Amortization of certified pollution control facilities	
c	Amortization of mining exploration and development costs	
d	Amortization of circulation expenditures (personal holding companies only)	
e	Adjusted gain or loss	-18,415.
f	Long-term contracts	
g	Merchant marine capital construction funds	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	
i	Tax shelter farm activities (personal service corporations only)	
j	Passive activities (closely held corporations and personal service corporations only)	
k	Loss limitations	
l	Depletion	
m	Tax-exempt interest income from specified private activity bonds	
n	Intangible drilling costs	1,021,931.
o	Other adjustments and preferences	-374.
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	27,482.
4	Adjusted current earnings (ACE) adjustment:	
a	ACE from line 10 of the ACE worksheet in the instructions	27,482.
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions	0.
c	Multiply line 4b by 75% (0.75). Enter the result as a positive amount	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. See instructions. Note: You must enter an amount on line 4d (even if line 4b is positive)	
e	ACE adjustment.	
	• If line 4b is zero or more, enter the amount from line 4c	
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	0.
5	Combine lines 3 and 4e. If zero or less, stop here, the corporation does not owe any AMT	27,482.
6	Alternative tax net operating loss deduction. See instructions	24,113.
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	3,369.
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):	
a	Subtract \$150,000 from line 7. If completing this line for a member of a controlled group, see instructions. If zero or less, enter -0-	0.
b	Multiply line 8a by 25% (0.25)	0.
c	Exemption. Subtract line 8b from \$40,000. If completing this line for a member of a controlled group, see instructions. If zero or less, enter -0-	40,000.
9	Subtract line 8c from line 7. If zero or less, enter -0-	0.
10	Multiply line 9 by 20% (0.20)	0.
11	Alternative minimum tax foreign tax credit (AMTFTC). See instructions	
12	Tentative minimum tax. Subtract line 11 from line 10	0.
13	Regular tax liability before applying all credits except the foreign tax credit	
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	0.

JWA For Paperwork Reduction Act Notice, see separate instructions

Form 4626 (2017)

* SEE ALSO

STATEMENT 7

STATEMENT 8

Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions

1	Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626		1	27,482.
2	ACE depreciation adjustment:			
a	AMT depreciation	2a		
b	ACE depreciation:			
	(1) Post-1993 property	2b(1)		
	(2) Post-1989, pre-1994 property	2b(2)		
	(3) Pre-1990 MACRS property	2b(3)		
	(4) Pre-1990 original ACRS property	2b(4)		
	(5) Property described in sections 168(f)(1) through (4)	2b(5)		
	(6) Other property	2b(6)		
	(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7)		
c	ACE depreciation adjustment. Subtract line 2b(7) from line 2a		2c	
3	Inclusion in ACE of items included in earnings and profits (E&P):			
a	Tax-exempt interest income	3a		
b	Death benefits from life insurance contracts	3b		
c	All other distributions from life insurance contracts (including surrenders)	3c		
d	Inside buildup of undistributed income in life insurance contracts	3d		
e	Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)	3e		
f	Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e		3f	
4	Disallowance of items not deductible from E&P:			
a	Certain dividends received	4a		
b	Dividends paid on certain preferred stock of public utilities that are deductible under section 247 (as affected by P.L. 113-295, Div. A, section 221(a)(4)(A), Dec. 19, 2014, 128 Stat. 4043)	4b		
c	Dividends paid to an ESOP that are deductible under section 404(k)	4c		
d	Nonpatronage dividends that are paid and deductible under section 1382(c)	4d		
e	Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)	4e		
f	Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e		4f	
5	Other adjustments based on rules for figuring E&P:			
a	Intangible drilling costs	5a		
b	Circulation expenditures	5b		
c	Organizational expenditures	5c		
d	LIFO inventory adjustments	5d		
e	Installment sales	5e		
f	Total other E&P adjustments. Combine lines 5a through 5e		5f	
6	Disallowance of loss on exchange of debt pools		6	
7	Acquisition expenses of life insurance companies for qualified foreign contracts		7	
8	Depletion		8	
9	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property		9	
10	Adjusted current earnings Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626		10	27,482.

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY STATEMENT 1

UNRELATED BUSINESS INCOME FROM INVESTMENTS IN LIMITED PARTNESHIPS AND FROM THE PERFORMING ARTS CENTER EVENTS.

TO FORM 990-T, PAGE 1

FORM 990-T	CONTRIBUTIONS	STATEMENT 2
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
FROM PARTNERSHIP INVESTMENTS	N/A	1,064.
TOTAL TO FORM 990-T, PAGE 1, LINE 20		1,064.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 3
DESCRIPTION		AMOUNT
ADVERTISING		97,219.
ARTIST TRAVEL AND LODGING		18,635.
SERVICE CHARGES		57,656.
PRODUCTION COSTS		125,037.
MEALS & CATERING (AFTER 50% DEDUCTION)		9,435.
MISC. EXPENSES		2,564.
LACK OF PROFIT MOTIVE		-408,021.
FOREIGN TAXES PAID		23,569.
TAX PREPARATION FEE		92,408.
TOTAL TO FORM 990-T, PAGE 1, LINE 28		18,502.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 4

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2012
 FOR TAX YEAR 2013
 FOR TAX YEAR 2014
 FOR TAX YEAR 2015
 FOR TAX YEAR 2016

TOTAL CARRYOVER

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

1,064

TOTAL CONTRIBUTIONS AVAILABLE

1,064

TAXABLE INCOME LIMITATION AS ADJUSTED

0

EXCESS 10% CONTRIBUTIONS

1,064

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

1,064

ALLOWABLE CONTRIBUTIONS DEDUCTION

0

TOTAL CONTRIBUTION DEDUCTION

0

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 5

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/06	13,473.	0.	13,473.	13,473.
06/30/07	36,654.	0.	36,654.	36,654.
06/30/08	73,059.	0.	73,059.	73,059.
06/30/09	468,108.	0.	468,108.	468,108.
06/30/10	301,515.	0.	301,515.	301,515.
06/30/11	65,039.	0.	65,039.	65,039.
06/30/12	970,724.	0.	970,724.	970,724.
06/30/13	805,330.	0.	805,330.	805,330.
06/30/14	1,062,398.	0.	1,062,398.	1,062,398.
06/30/15	186,736.	0.	186,736.	186,736.
06/30/16	1,338,447.	0.	1,338,447.	1,338,447.
06/30/17	376,689.	0.	376,689.	376,689.
NOL CARRYOVER AVAILABLE THIS YEAR			5,698,172.	5,698,172.

FORM 990-T INCOME (LOSS) FROM PARTNERSHIPS STATEMENT 6

PARTNERSHIP NAME	GROSS INCOME	DEDUCTIONS	NET INCOME OR (LOSS)
ALCION REAL ESTATE PARTNERS FUND III-A, LP	50.	0.	50.
ALCION REAL ESTATE PARTNERS TAX-EXEMPT PARALLEL FUND II, LP	-13,219.	0.	-13,219.
CAPITAL DYNAMICS CHAMPION VENTURES V, LP	5,841.	0.	5,841.
CAPITAL DYNAMICS CHAMPION VENTURES VI, L.P.	11,540.	0.	11,540.
COMMONFUND CAPITAL INTERNATIONAL PARTNERS V, L.P.	2,338.	0.	2,338.
COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, LP	251.	0.	251.
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VI, L.P.	-13,934.	0.	-13,934.
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VII, LP	10,040.	0.	10,040.
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VIII, L.P.	3,001.	0.	3,001.
COMMONFUND CAPITAL PARTNERS 1999, L.P.	-310.	0.	-310.
COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS V, LP	-3,229.	0.	-3,229.
COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VI, L.P.	4,478.	0.	4,478.
COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VII, L.P.	530.	0.	530.
COMMONFUND CAPITAL VENTURE PARTNERS (06) VI, L.P.	-113.	0.	-113.
COMMONFUND CAPITAL VENTURE PARTNERS (07) VII, L.P.	-100.	0.	-100.

COMMONFUND CAPITAL VENTURE PARTNERS (08) VIII, L.P.	-51.	0.	-51.
COMMONFUND CAPITAL VENTURE PARTNERS (09) IX, L.P.	-1,774.	0.	-1,774.
COMMONFUND CAPITAL VENTURE PARTNERS (10) X, LP	-4,342.	0.	-4,342.
COMMONFUND CAPITAL VENTURE PARTNERS (11) XI, LP	-16,623.	0.	-16,623.
CROSSHARBOR INSTITUTIONAL PARTNERS II L.P.	-17,875.	0.	-17,875.
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS L.P.	-5,070.	0.	-5,070.
DENHAM COMMODITY PARTNERS FUND VI	-137,351.	0.	-137,351.
DENHAM OIL & GAS FUND LP	-61,538.	0.	-61,538.
ENCAP ENERGY CAPITAL FUND IX, L.P.	-166,903.	0.	-166,903.
ENCAP ENERGY CAPITAL FUND VIII, L.P.	-225,730.	0.	-225,730.
ENCAP ENERGY CAPITAL FUND X, L.P.	-244,190.	0.	-244,190.
ENCAP ENERGY CAPITAL FUND XI	-27,292.	0.	-27,292.
ENDOWMENT PRIVATE EQUITY PARTNERS IV, L.P	-368.	0.	-368.
ENDOWMENT VENTURE PARTNERS V, L.P.	14.	0.	14.
FISHER LYNCH VENTURE FUND III, LP	-51.	0.	-51.
GREENSPRING GLOBAL PARTNERS VII-B, L.P.	-92.	0.	-92.
HRJ CAPITAL VC VI INTERNATIONAL, L.P.	-36.	0.	-36.
HRJ GROWTH CAPITAL II, L.P.	-6,908.	0.	-6,908.
HRJ SPECIAL OPPORTUNITIES II (US), L.P.	33,931.	0.	33,931.
KAYNE ANDERSON ENERGY FUND V (QP), L.P.	-136,306.	0.	-136,306.
KAYNE ANDERSON ENERGY FUND VI, L.P.	-72,057.	0.	-72,057.
METROPOLITAN REAL ESTATE PARTNERS III-A, LP	21,797.	0.	21,797.
METROPOLITAN REAL ESTATE PARTNERS INTERNATIONAL II, L.P.	7,611.	0.	7,611.
NORTHGATE VENTURE PARTNERS II, LP	2,605.	0.	2,605.
TIFF MODERN VENTURE PARTNERS 1.0, LLC	-6.	0.	-6.
TIFF REAL ESTATE PARTNERS II, LLC	-82.	0.	-82.
TIFF REALTY & RESOURCES III, LLC	-288.	0.	-288.
TIFF REALTY AND RESOURCES 2008, LLC	-21,448.	0.	-21,448.
TIFF REALTY AND RESOURCES II, LLC	184.	0.	184.
UNIVERSITY TECHNOLOGY VENTURES, LP	16.	0.	16.
WESTBROOK REAL ESTATE FUND IX, LP	-6,552.	0.	-6,552.
WESTBROOK REAL ESTATE FUND X, LP	1,072.	0.	1,072.
RESOURCE CAPITAL FUND V L.P.	-319.	0.	-319.
TOTAL TO FORM 990-T, PAGE 1, LINE 5	-1,078,858.	0.	-1,078,858.

FORM 4626

AMT CONTRIBUTION LIMITATION

STATEMENT 7

1) REGULAR TAXABLE INCOME BEFORE NOL, CHARITABLE CONTRIBUTIONS, AND DOMESTIC PRODUCTION ACTIVITIES DEDUCTION (DPAD)	-982,811
2) ADD: OTHER AMT ADJUSTMENT AND PREFERENCE ITEMS OTHER THAN ACE, CHARITABLE CONTRIBUTIONS AND DPAD	1,010,667
<hr/>	
3) PREADJUSTMENT AMTI BEFORE ACE, CHARITABLE DEDUCTIONS, NOL AND DPAD	27,856
4) ACE ADJUSTMENT ITEMS	
<hr/>	
5) ACE WITHOUT CHARITABLE CONTRIBUTIONS (LINE 3 PLUS LINE 4)	27,856
6) LINE 5 LESS LINE 3 (ENTER EXCESS AS A NEGATIVE AMOUNT)	
7) MULTIPLY LINE 6 BY 75%. ENTER RESULT AS A POSITIVE AMOUNT	
8) ENTER EXCESS OF THE CORPORATION'S PRIOR YEAR NET INCREASES IN AMTI DUE TO ACE	
9) ACE ADJUSTMENT: IF LINE 6 IS POSITIVE OR ZERO ENTER THE AMOUNT FROM LINE 7 HERE AS A POSITIVE AMOUNT IF LINE 6 IS NEGATIVE, ENTER THE SMALLER OF LINE 7 OR LINE 8 HERE AS A NEGATIVE AMOUNT	
<hr/>	
10) AMTI WITHOUT CHARITABLE CONTRIBUTIONS, NOL AND DPAD (LINE 3 PLUS LINE 9)	27,856
11) CONTRIBUTION LIMITATION TO CALCULATE 90% AMTI LIMITATION FOR NOL(LINE 10 PLUS SPECIAL DEDUCTIONS NOT PREVIOUSLY INCLUDED IN THE ACE ADJUSTMENT ON LINE 9 ABOVE, MULTIPLIED BY 10%).	2,786
12) TOTAL AVAILABLE CONTRIBUTIONS	1,064
<hr/>	
13) CONTRIBUTION DEDUCTION TO CALCULATE 90% AMTI LIMITATION FOR NOL (LESSER OF LINE 11 OR LINE 12)	1,064
<hr/>	
14) AMTI FOR PURPOSES OF 90% NOL LIMITATION (LINE 10 LESS LINE 13)	26,792
15) NOL LIMITATION (90% OF LINE 14).	24,113
16) TOTAL NOL AVAILABLE	3,995,023
<hr/>	
17) AMT NOL (LESSER OF LINE 15 OR LINE 16)	24,113
<hr/>	
18) AMTI FOR CHARITABLE DEDUCTION LIMITATION (LINE 10 PLUS SPECIAL DEDUCTIONS LESS AMT NOL ON LINE 17)	3,743
19) 10% OF LINE 18	374
<hr/>	
20) AMT CHARITABLE DEDUCTION (LESSER OF LINE 12 OR LINE 19)	374
21) REGULAR CONTRIBUTION DEDUCTION	0
<hr/>	
22) AMT CONTRIBUTION ADJUSTMENT (LINE 21 LESS LINE 20)	-374
<hr/>	

FORM 4626

AMT CONTRIBUTIONS

STATEMENT 8

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2012

FOR TAX YEAR 2013

FOR TAX YEAR 2014

FOR TAX YEAR 2015

FOR TAX YEAR 2016

TOTAL CARRYOVER

CURRENT YEAR CONTRIBUTIONS

1,064

TOTAL CONTRIBUTIONS

1,064

10% OF TAXABLE INCOME AS ADJUSTED

374

EXCESS CONTRIBUTIONS

690

ALLOWABLE CONTRIBUTIONS

374

FORM 4626

OTHER AMT ADJUSTMENTS

STATEMENT 9

DESCRIPTION

AMOUNT

CHARITABLE CONTRIBUTIONS

-374.

TOTAL TO FORM 4626, LINE 20

-374.

FORM 4626

ALTERNATIVE MINIMUM TAX NOL DEDUCTION

STATEMENT 10

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING
06/30/06	13,473.	13,473.	0.
06/30/07	18,394.	18,394.	0.
06/30/08	65,485.	12,274.	53,211.
06/30/09	468,108.	0.	468,108.
06/30/10	116,678.	0.	116,678.
06/30/11	0.	0.	0.
06/30/12	981,669.	0.	981,669.
06/30/13	718,683.	0.	718,683.
06/30/14	934,208.	0.	934,208.
06/30/15	183,918.	0.	183,918.
06/30/16	538,548.	0.	538,548.
06/30/17	0.	0.	0.
AMT NOL CARRYOVER AVAILABLE THIS YEAR			3,995,023.

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Go to www.irs.gov/Form1120 for instructions and the latest information

2017

Name

SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below

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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	33,461.	34.		33,427.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6
7 Net short-term capital gain or (loss) Combine lines 1a through 6 in column h				7 33,427.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

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)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	89,205.	3,727.		85,478.
11 Enter gain from Form 4797, line 7 or 9				11 96,584.
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions				14
15 Net long-term capital gain or (loss) Combine lines 8a through 14 in column h				15 182,062.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)				16 33,427.
17 Net capital gain Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)				17 182,062.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV				18 215,489.

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

Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.

19 Enter qualified timber gain (as defined in section 1201(b)(2))	19		
20 Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return	20		
21 Enter the smallest of: (a) the amount on line 19, (b) the amount on line 20, or (c) the amount on Part III, line 17	21		
22 Multiply line 21 by 23.8% (0.238)	22		
23 Subtract line 17 from line 20. If zero or less, enter -0-	23		
24 Enter the tax on line 23, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed	24		
25 Add lines 21 and 23	25		
26 Subtract line 25 from line 20. If zero or less, enter -0-	26		
27 Multiply line 26 by 35% (0.35)	27		
28 Add lines 22, 24, and 27.	28		
29 Enter the tax on line 20, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed	29		
30 Enter the smaller of line 28 or line 29. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return	30		

Schedule D (Form 1120) 2017

Form 8949

Sales and Other Dispositions of Capital Assets

OMB No 1545-0074

Department of the Treasury
Internal Revenue Service

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

2017

Attachment
Sequence No 12A

Name(s) shown on return

SOKA UNIVERSITY OF AMERICA

Social security number or
taxpayer identification no.

95-3909672

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 short-term. 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)	(e) Cost or other basis. See the Note below and see Column (e) in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions		(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	COMMONFUND CAPITAL NATURAL							
	RESOURCES PARTNERS VI, L.P.	VARIOUS	VARIOUS	155.	0.			155.
	COMMONFUND CAPITAL NATURAL							
	RESOURCES PARTNERS VII, LP	VARIOUS	VARIOUS	32,475.	0.			32,475.
	COMMONFUND CAPITAL PRIVATE							
	EQUITY PARTNERS VI, L.P.	VARIOUS	VARIOUS	0.	34.			<34.>
	COMMONFUND CAPITAL PRIVATE							
	EQUITY PARTNERS VII, L.P.	VARIOUS	VARIOUS	22.	0.			22.
	COMMONFUND CAPITAL VENTURE							
	PARTNERS (10) X, LP	VARIOUS	VARIOUS	643.	0.			643.
	COMMONFUND CAPITAL VENTURE							
	PARTNERS (11) XI, LP	VARIOUS	VARIOUS	120.	0.			120.
	HRJ GROWTH CAPITAL II, L.P.	VARIOUS	VARIOUS	46.	0.			46.

2	Totals. Add the amounts in columns (d), (e), (g) and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			33,461.	34.			33,427.
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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 page 1

Social security number or taxpayer identification no. 95-3909672

SOKA UNIVERSITY OF AMERICA

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 long term. 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
[X] (F) Long-term transactions not reported to you on Form 1099-B

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Date sold or disposed of, (d) Proceeds (sales price), (e) Cost or other basis, (f) Adjustment, if any, to gain or loss, (g) Gain or (loss), (h) Subtract column (e) from column (d) & combine the result with column (g). Rows include various entities like COMMONFUND CAPITAL, INTERNATIONAL PARTNERS VI LP, etc.

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