Form 990-T	Exempt Organization Business Income Tax Return	n	OMB No. 1545-0047
	(and proxy tax under section 6033(e))		2021
	For calendar year 2021 or other tax year beginning, and ending, and ending	— ·	ZUZ 1
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
A Check box if address change	Name of organization (Lagrand Check box if name changed and see instructions.)	DEmplo	oyer identification number
B Exempt under section	Print Maine Community Foundation, Inc.	0	1-0391479
X 501(c)(3)	Number, street, and room or suite no. If a P.O. box, see instructions.	E Group	exemption number
408(e) 220(e	I Type I	(see in	structions)
408A 530(a	City or town, state or province, country, and ZIP or foreign postal code		
529(a) 529A		F 🗆	Check box if
	C Book value of all assets at end of year	1	an amended return.
G Check organization	on type X 501(c) corporation 501(c) trust 401(a) trust Other trust		
H Check if filing only			
,	3) organization filing a consolidated return with a 501(c)(2) titleholding corporation		
	of attached Schedules A (Form 990-T)		1
	ar, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		Yes X No
-	name and identifying number of the parent corporation.		
	care of Michele Camarco Telephone number	(207) 667-9735
Part I Total U	nrelated Business Taxable Income		·
1 Total of unrelate	ed business taxable income computed from all unrelated trades or businesses (see	\Box	
instructions)		1 1	66,814.
2 Reserved		2	
3 Add lines 1 and	2	3	66,814.
	ributions (see instructions for limitation rules) Stmt 1 Stmt 2	4	6,581.
5 Total unrelated	business taxable income before net operating losses. Subtract line 4 from line 3	5	60,233.
	et operating loss. See instructions	6	<u> </u>
	ed business taxable income before specific deduction and section 199A deduction.		
Subtract line 6 f	·	7	60,233.
	ion (generally \$1,000, but see instructions for exceptions)	-	60,233. 1,000.
	199A deduction. See instructions	9	
-	ns. Add lines 8 and 9	10	1,000.
	ness taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7.		
enter zero		11	59,233.
Part II Tax Co			
	taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	12,439.
	at trust rates. See instructions for tax computation. Income tax on the amount on		
Part I, line 11 fro		2	
3 Proxy tax. See	·	▶ 3	
-	nts. See instructions	4	
	mum tax (trusts only)	_	
	ppliant facility income. See instructions	6	
	3 through 6 to line 1 or 2, whichever applies	7	12.439.

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2021)

Form 990-T (2021) Page 2 Part III | Tax and Payments Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) Other credits (see instructions) 1b General business credit. Attach Form 3800 (see instructions) С 1c Credit for prior year minimum tax (attach Form 8801 or 8827) **Total credits.** Add lines 1a through 1d 12,439. 2 Subtract line 1e from Part II, line 7 2 3 Other amounts due. Check if from: Form 4255 Other (attach statement) 3 Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under section 1294. Enter tax amount here 5 Current net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4 5 Payments: A 2020 overpayment credited to 2021 103,668 2021 estimated tax payments. Check if section 643(g) election applies 6b 25,000. Tax deposited with Form 8868 Foreign organizations: Tax paid or withheld at source (see instructions) Backup withholding (see instructions) 6e Credit for small employer health insurance premiums (attach Form 8941) Other credits, adjustments, and payments: Form 2439 J Form 4136 U Other 128,668. Total payments. Add lines 6a through 6g 7 Estimated tax penalty (see instructions). Check if Form 2220 is attached 8 9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed $116,2\overline{29}$ 10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid 10 Enter the amount of line 10 you want: Credited to 2022 estimated tax 116,229. Refunded ▶ 11 Part IV | Statements Regarding Certain Activities and Other Information (see instructions) At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority No Yes 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 Х During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a Х If "Yes," see instructions for other forms the organization may have to file. Enter the amount of tax-exempt interest received or accrued during the tax year Enter available pre-2018 NOL carryovers here
\$ ______ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4. Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions. **Business Activity Code** Available post-2017 NOL carryover 520000 \$ \$ Did the organization change its method of accounting? (see instructions) Х If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V Supplemental Information Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions. 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. Sign May the IRS discuss this return with Here Treasurer/CFO the preparer shown below (see Signature of officer instructions)? X Yes Print/Type preparer's name PTIN Preparer's signature Date Check L self- employed Paid 11/01/22 P02285543 Connor Smart **Preparer** 01-0494526 Firm's name ▶ Baker Newman & Firm's EIN **Use Only** P.O. Box 507

123711 01-31-22

Phone no. (207)879-2100

Portland, ME 04112

Firm's address

Form 990-T	Contributions	Statement	1
Description/Kind of Property	Method Used to Determine FMV	Amount	
Charitable contributions to qualifying 170(c)	N/A		
organizations		39,541,4	23.
Total to Form 990-T, Part I, 1	ine 4	39,541,4	23.

Form 990-T	Contributions Summary		Statement	2
	tributions Subject to 100% Limit tributions Subject to 25% Limit			
Carryover of I For Tax Year For Tax Year For Tax Year For Tax Year	r 2017 r 2018 30,811,952 r 2019 32,321,100			
Total Carryove Total Current		31,710,543		
	utions Available 1 e Limitation as Adjusted	71,251,966		
Excess Contrib Excess 100% Co Total Excess (ontributions	71,245,385 0 71,245,385		
Allowable Cont	tributions Deduction		6,	581
Total Contribu	ution Deduction		6,!	581

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2021

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

A N	Name of the organization Maine Community Foundation, Inc.		B Emp 01	on number)					
c ı	Jnrelated business activity code (see instructions) ▶ 52000	ed business activity code (see instructions) > 520000 D Se							
<u> </u>	Describe the unrelated trade or business Section 512(a)(6) Qualified	Partn	erships				
Pa	rt I Unrelated Trade or Business Income		(A) Income	(B) Exp	enses	(C) Net			
	Gross receipts or sales								
b	Less returns and allowances c Balance ▶								
2	Cost of goods sold (Part III, line 8)	2							
3	Gross profit. Subtract line 2 from line 1c	3							
4 a	Capital gain net income (attach Sch D (Form 1041 or Form								
	1120)). See instructions	4a							
	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b							
С	Capital loss deduction for trusts	4c							
5	Income (loss) from a partnership or an S corporation (attach statement) Statement 3	5	334,114.			334,114.			
6	Rent income (Part IV)	6							
7	Unrelated debt-financed income (Part V)	7							
8	Interest, annuities, royalties, and rents from a controlled								
	organization (Part VI)	8							
9	Investment income of section 501(c)(7), (9), or (17)								
	organizations (Part VII)	9							
10	Exploited exempt activity income (Part VIII)	10							
11	Advertising income (Part IX)	11							
12	Other income (see instructions; attach statement)	12							
13	Total. Combine lines 3 through 12	13	334,114.			334,114.			
Pai	Deductions Not Taken Elsewhere See instruction directly connected with the unrelated business in Compensation of officers, directors, and trustees (Part X)	come				must be			
2	Salaries and wages								
3	Repairs and maintenance								
4	Bad debts								
5	Interest (attach statement). See instructions								
6	Taxes and licenses					43.			
7	Depreciation (attach Form 4562). See instructions								
8	Less depreciation claimed in Part III and elsewhere on return				8b				
9	Depletion				9				
10	Contributions to deferred compensation plans								
11	Employee benefit programs								
12	Excess exempt expenses (Part VIII)								
13	Excess readership costs (Part IX)								
14	Other deductions (attach statement)								
15						43.			
16	Unrelated business income before net operating loss deduction. S column (C)	Subtract	line 15 from Part I, line	13,	16	334,071.			
17	Deduction for net operating loss. See instructions		Stateme	ent 4	17	267,257.			
 18	Unrelated business taxable income. Subtract line 17 from line 16					66,814.			
_HA		<i></i>				A (Form 990-T) 202			

Part	III Cost of Goods Sold Enter met	hod of inventory valuat	tion		Fage Z
1	Inventory at beginning of year	•		1	
2	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach statement)			4	
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter I				
9	Do the rules of section 263A (with respect to property				Yes No
Part					
1	Description of property (property street address, city, s A				
	D				
		Α	В	С	D
2	Rent received or accrued				
а	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)				
С	Total rents received or accrued by property.				
C	Add lines 2a and 2b, columns A through D				
	Add lines 2a and 2b, columns A through b				
•	Total rents received or accrued. Add line 2c columns A	through D. Enter hore	and an Dort Llina C	oolumn (A)	0.
3	Deductions directly connected with the income	t infough D. Enter here	and on Fart 1, line 0, 0	JOIGHT (A)	
4	in lines 2(a) and 2(b) (attach statement)				
4	III III les 2(a) and 2(b) (attach statement)				
5	Total deductions. Add line 4 columns A through D. En	ator horo and on Part I	lino 6 column (P)	_	0.
Part			ilile o, column (b)		
1	Description of debt-financed property (street address,		Check if a dual-use. Se	e instructions	
•	A	ony, state, zn codej.	oriook ii a aaai aoo. oo	e mondonone.	
	В				
	c 🗆				
	D				
		Α	В	С	
2	Gross income from or allocable to debt-financed	,,			
-	property				
3	Deductions directly connected with or allocable				
Ū	to debt-financed property				
•	Straight line depreciation (attach statement)				
a	Other deductions (attach statement)				
b					
С	Total deductions (add lines 3a and 3b,				
	columns A through D)				
4	Amount of average acquisition debt on or allocable				
_	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
_	financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D)	. Enter here and on Pa	rt I, line 7, column (A)	>	0.
		1			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A thr	-			0.
11	Total dividends-received deductions included in line	ΙΟ			0.

D -	\(\(\text{\tint{\text{\tin\text{\tin}\tint{\text{\text{\text{\tin\tin\tin\tint{\text{\tin\tin\tint{\text{\text{\text{\text{\text{\tin\tint{\tiin\tin\tin\tint{\text{\text{\tin\tint{\tiin\tin\tin\tint{\tiin\tin\tin\tint{\tii}\tin\	.:4:			O t	II a at A	···				r age c
Part	VI Interest, Annu	uities, K	oyaities, and R	ents tro	m Contro						
						E	xempt Contro	lled Or	ganizatior		
	1. Name of controlle	d	2. Employer	3. Net	Net unrelated 4. Total		al of specified		art of colur	nn 4 6	Deductions directly
	organization		identification	incon	ne (loss)	payn	nents made		included olling orga		connected with
			number	(see ins	structions)				gross inc		income in column 5
(1)											
(2)											
(3)											
<u>(4)</u>											
<u>\ .</u> ,			No	nexempt C	Controlled O	rganizati	ions				
7	'. Taxable Income	8.1	Net unrelated	1	otal of specif		10. Part o	of colu	mn 9	11. D	eductions directly
			come (loss)	1	yments mad		that is inc				onnected with
		l	e instructions)	' '	,		controlling	organi: incom		inco	me in column 10
(1)		,	•				gross	IIICOII	i c		
(2)											
(3)											
(4)											
(+)							Add colum	ne 5 a	nd 10	Add (columns 6 and 11.
							Enter here				here and on Part I,
							line 8, c				e 8, column (B)
Totals						•			0.		0.
Part	VII Investment	Income	of a Section 50)1(c)(7)	(9) or (17	Orga	nization (s	aa inet			
		cription of		, (O)(1)	2. Amou		3. Deduction			asides	5. Total deductions
	2 55.				incon		directly conn		(attach st		and set-asides
							(attach state	ment)	•		(add cols 3 and 4)
(1)											
(2)											
(3)											
(4)											
(')					Add amou	unts in					Add amounts in
					column 2						column 5. Enter
					here and o						here and on Part I,
T-4-1-					line 9, colu	ımn (A) 0 .					line 9, column (B)
Totals Part	VIII Exploited E	vomnt /	Notivity Incomo	Othor	Thon Adv		l lnoomo				0.
1	Description of exploite		Activity Income	, oner	man Auv	ei tiəli	ig income (see in	structions,		
2	Gross unrelated busin			inoso Ento	r hara and a	n Dort I	line 10 colum	n (Λ)		2	
	Expenses directly con										
3			•					,			
	line 10, column (B)									3	
4	Net income (loss) from						-				
_	lines 5 through 7									4	
5	Gross income from ac									5	
6	Expenses attributable									6	
7	Excess exempt expen			5, but do n	ot enter moi	e than t	he amount on	line		_	
	Fnter here and on F	Part II. line	12							1 7 I	

Schedule A (Form 990-T) 2021

Part	IX Advertising Income					
1	Name(s) of periodical(s). Check box if report	ing two or mo	re periodicals on a	consolidated bas	sis.	
	A					
	В					
	c \square					
	D					_
Enter 4	amounts for each periodical listed above in the	e correspondi	na column			
LIILOI	amounts for each periodical listed above in the		A	В	С	D
•	Ourse advertising in some	-	А	Ь В		
2	Gross advertising income		1 luman (A)			0.
	Add columns A through D. Enter here and o	n Part I, line I	i, column (A)		▶	
а		_		1		
3	Direct advertising costs by periodical					0.
а	Add columns A through D. Enter here and o	n Part I, line 1	1, column (B)		▶	
				1		
4	Advertising gain (loss). Subtract line 3 from	line				
	2. For any column in line 4 showing a gain,					
	complete lines 5 through 8. For any column					
	line 4 showing a loss or zero, do not comple					
	lines 5 through 7, and enter zero on line 8 $_{\dots}$					
5	Readership costs					
6	Circulation income					
7	Excess readership costs. If line 6 is less that					
	line 5, subtract line 6 from line 5. If line 5 is le	I				
	than line 6, enter zero					
8	Excess readership costs allowed as a					
	deduction. For each column showing a gain					
	line 4, enter the lesser of line 4 or line 7					
а	Add line 8, columns A through D. Enter the	greater of the	line 8a, columns to	otal or zero here a	nd on	_
	Part II, line 13)	0.
Part	X Compensation of Officers, D	<u>irectors, a</u>	nd Trustees (see instructions)		
					3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
<u>(1)</u>					%	
(2)					%	
(3)					%	
(4)					%	
Total	. Enter here and on Part II, line 1					0.
Part	XI Supplemental Information (s	see instruction	s)			

Form 990-T (A) Income (Loss) from Partnerships	Statement 3
Description	Net Income or (Loss)
Abrams Capital Partners I - Ordinary Business Income	
(loss)	34,209.
Accolade Partners V, LP - Ordinary Business Income (loss)	93,783.
Accolade Partners VI, LP - Ordinary Business Income (loss)	30,523.
Commonfund Capital Natural Resource Partners VI - Ordinary	
Business Income (1,088.
Commonfund Capital Natural Resource Partners VII -	
Ordinary Business Income	4,681.
Commonfund Capital Natural Resource Partners VIII -	
Ordinary Business Income	-18,171.
Commonfund Capital Natural Resource Partners IX - Ordinary	
Business Income (-9,588.
Commonfund Capital Natural Resource Partners X - Ordinary	
Business Income (1	-21,271.
Commonfund Capital Private Equity Partners V - Ordinary	
Business Income (los	-33.
Commonfund Capital Venture Partners VI, LP - Ordinary	
Business Income (loss)	-29.
Commonfund Capital Venture Partners VII, LP - Ordinary	
Business Income (loss	8.
Commonfund Capital Venture Partners VIII, LP - Ordinary	•
Business Income (los	-8.
Commonfund Capital Venture Partners IX, LP - Ordinary	4.2
Business Income (loss)	-42.
Commonfund Capital Venture Partners X, LP - Ordinary	484.
Business Income (loss) Commonfund Capital Venture Partners XI, LP - Ordinary	404.
Business Income (loss)	24,227.
Legacy Venture IV, LLC - Ordinary Business Income (loss)	3,773.
Legacy Venture VI (QP), LLC - Ordinary Business Income (10ss)	5,775.
(loss)	-64.
Legacy Venture VIII, LLC - Ordinary Business Income (loss)	979.
Metropolitan Real Estate Partners 2008 Distressed Credit	373.
Co-Inve - Ordinary	-42.
Metropolitan Real Estate Partners V, LP - Ordinary	12.
Business Income (loss)	20.
Metropolitan Real Estate Partners VI, LP - Ordinary	201
Business Income (loss)	-7.
Metropolitan Real Estate Partners VII, LP - Ordinary	
Business Income (loss)	672.
Metropolitan Real Estate Partners VIII, LP - Ordinary	
Business Income (loss)	5,562.
Metropolitan Real Estate Partners IX, LP - Ordinary	
Business Income (loss)	3,425.
Park Street Capital Natural Resource Fund III, LP -	
Ordinary Business Income	1,872.
Park Street Capital Natural Resource Fund IV, LP -	
Ordinary Business Income	-464.

Maine Community Foundation, Inc.	01-0391479
Park Street Capital Natural Resource Fund V, LP - Ordinary	
Business Income (Park Street Capital Natural Resource Fund VI, LP -	14,286.
Ordinary Business Income	127,384.
Riva Capital Partners III, LP - Ordinary Business Income (loss)	82,999.
Riva Capital Partners IV, LP - Ordinary Business Income	
(loss) Superior Mineral Resources LLC - Ordinary Business Income	72,372.
(loss)	-1.
Thirteen Partners Private Equity 4, LP - Ordinary Business Income (loss)	-31,028.
Accolade Partners VII, LP - Ordinary Business Income	-31,020.
(loss)	-2,248.
Accolade Partners Growth I, L.P Ordinary Business Income (loss)	-17,525.
Moonrise Venture Partners I LP - Ordinary Business Income (loss)	1,043.
Riva Capital Partners V, LP - Ordinary Business Income	
(loss) State Street MSCI EAFE Index Non-Lending - Ordinary	-12,214.
Business Income (loss)	22.
Accolade Partners VIII, LP - Ordinary Business Income (loss)	-3,863.
Accolade Partners Blockchain I, LP - Ordinary Business	
Income (loss) Thirteen Partners Private Equity 6, LP - Ordinary Business	9,792.
Income (loss)	-63,313.
Accolade Partners VI-C, LP - Ordinary Business Income (loss)	-3,992.
Accolade Partners B, LP - Ordinary Business Income (loss)	10,839.
Accolade Partners D, LP - Ordinary Business Income (loss)	-5,628.
Accolade Partners Blockchain II, LP - Ordinary Business	
Income (loss)	-2,682.
Accolade Partners Blockchain II-A, LP - Ordinary Business	
Income (loss)	1,780.
Accolade Partners Growth II, LP - Ordinary Business Income	1 000
(loss)	-1,832.
Legacy Venture VII, LLC - Ordinary Business Income (loss)	167.
Legacy Venture IX, LLC - Ordinary Business Income (loss)	1,033.
Legacy Venture X, LLC - Ordinary Business Income (loss) Moonrise China Partners I, LP - Ordinary Business Income	230.
(loss)	1.
Moonrise Venture Partners II, LP - Ordinary Business	Τ•
Income (loss)	694.
Moonrise Venture Partners III, LP - Ordinary Business	0,74.
Income (loss)	211.
Total Included on Schedule A, Part I, line 5	334,114.

Loss Sustained

NOL Carryover Available This Year

267,626.

106,815.

Tax Year

12/31/18

12/31/19

This Year

201,251.

106,815.

308,066.

Form 990-T (A)	Po	st 2017 NOL Sc	hedul	e 	Statement	4
Prior Year Post 2017 NOL	N	OL Deduction		Carryfo Post 20	orward of 017 NOL	
308,066.		267,257.			40,809.	
990-T Sch A	Post-2017	Net Operating	Loss	Deduction	Statement	 5
		Loss Previously		Loss	Available	

Applied

66,375.

0.

Remaining

201,251.

106,815.

308,066.

Department of the Treasury

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.

Form 990-T

OMB No. 1545-0123 2021

Internal Revenue Service

► Go to www.irs.gov/Form2220 for instructions and the latest information.

Maine Community Foundation, Inc.

Employer identification number 01-0391479

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part Required Annual Payment 1 Total tax (see instructions)
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method c Credit for federal tax paid on fuels (see instructions) d Total. Add lines 2a through 2c 3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty 4 Enter the tax shown on the corporation's 2020 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 7 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty. See instructions. The corporation is using the adjusted seasonal installment method. The corporation is using the adjusted seasonal installment method. The corporation is using the annualized income installment method. The corporation is a "large corporation" figuring its first required installment based on the prior year's tax. Part III Figuring the Underpayment (a) (b) (c) (d) Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers; Use 5th month), 6th, 9th, and 12th months of the corporation's tax year 9 04/15/21 06/15/21 09/15/21 12/15/21
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method c Credit for federal tax paid on fuels (see instructions) d Total. Add lines 2a through 2c 3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty 4 Enter the tax shown on the corporation's 2020 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 Fart II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty. See instructions. 6 The corporation is using the adjusted seasonal installment method. 7 The corporation is using the adjusted seasonal installment method. 8 The corporation is a large corporation' figuring its first required installment based on the prior year's tax. Part III Figuring the Underpayment (a) (b) (c) (d) 9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year 9 04/15/21 06/15/21 09/15/21 12/15/21
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10 Required installments. If the box on line 6 and/or line 7
above is checked, enter the amounts from Sch A, line 38. If
the box on line 8 (but not 6 or 7) is checked, see instructions
for the amounts to enter. If none of these boxes are checked,
enter 25% (0.25) of line 5 above in each column
11 Estimated tax paid or credited for each period. For
column (a) only, enter the amount from line 11 on line 15. See instructions 11 103,668.
Complete lines 12 through 18 of one column
before going to the next column. 12 Enter amount, if any, from line 18 of the preceding column 12 103,668. 103,668. 103,668.
102 (60 102 (60 102 (60
13 Add lines 11 and 12
15 Subtract line 14 from line 13. If zero or less, enter -0- 15 103,668. 103,668. 103,668. 103,668.
16 If the amount on line 15 is zero, subtract line 13 from line
14. Otherwise, enter -0-
17 Underpayment. If line 15 is less than or equal to line 10,
SUDITACE HITE TO FROM HITE TO, THEN GO TO HITE 12 OF THE NEXT TO THE TOTAL T
subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18
column. Otherwise, go to line 18
column. Otherwise, go to line 18

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2021)

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Part IV Figuring the Penalty

		(a)	(b)	(c)	(d	l)
Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19					
Number of days from due date of installment on line 9 to the						,
date shown on line 19	20					
Number of days on line 20 after 4/15/2021 and before 7/1/2021	21					
Underpayment on line 17 x Number of days on line 21 x 3% (0.03)	22	\$	\$	\$	\$	
Number of days on line 20 after 6/30/2021 and before 10/1/2021	23					
Underpayment on line 17 x Number of days on line 23 x 3% (0.03)	24	\$	\$	\$	\$	
Number of days on line 20 after 9/30/2021 and before 1/1/2022	25					
Underpayment on line 17 x Number of days on line 25 x 3% (0.03)	26	\$	\$	\$	\$	
Number of days on line 20 after 12/31/2021 and before 4/1/2022	27					
Underpayment on line 17 x Number of days on line 27 x 3% (0.03)	28	\$	\$	\$	\$	
Number of days on line 20 after 3/31/2022 and before 7/1/2022	29					
Underpayment on line 17 x Number of days on line 29 x *%	30	\$	\$	\$	\$	
Number of days on line 20 after 6/30/2022 and before 10/1/2022	31					
Underpayment on line 17 x Number of days on line 31 x *%	32	\$	\$	\$	\$	
Number of days on line 20 after 9/30/2022 and before 1/1/2023	33					
Underpayment on line 17 x Number of days on line 33 x *%	34	\$	\$	\$	\$	
Number of days on line 20 after 12/31/2022 and before 3/16/2023	35					
Underpayment on line 17 x Number of days on line 35 x *%	36	\$	\$	\$	\$	
Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$	\$	
Penalty. Add columns (a) through (d) of line 37. Enter the to	ntal he	re and on Form 119	O line 34° or the compar	ahle		
line for other income tax returns	, tui 110	io ana on i onni 112	o, mio on, or the compar	ubio	1 1	

^{*} Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Form **2220** (2021)

Form 990-T

Page 3

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method See instructions.

Form 1120-S filers: For lines 1, 2, 3, and 21, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Adjusted Seasonal Installment Method

 $\textbf{Caution:} \ \, \textbf{Use this method only if the base period percentage for any 6 consecutive months is at least 70\%.}$ See instructions.

		(a)	(b)	(c)	(d)
1 Enter taxable income for the following periods.		First 3 months	First 5 months	First 8 months	First 11 months
a Tax year beginning in 2018	1a				
b Tax year beginning in 2019	1b				
c Tax year beginning in 2020	1c				
2 Enter taxable income for each period for the tax year beginning in					
2021. See the instructions for the treatment of extraordinary items	2				
		First 4 months	First 6 months	First 9 months	Entire year
3 Enter taxable income for the following periods.		- The Timentine	The o monard	Thor o months	Little your
a Tax year beginning in 2018	3a				
b Tax year beginning in 2019	3b				
T					
c Tax year beginning in 2020	3c				
4 Divide the amount in each column on line 1a by the					
amount in column (d) on line 3a	4				
5 Divide the amount in each column on line 1b by the					
amount in column (d) on line 3b	5				
6 Divide the amount in each column on line 1c by the					
amount in column (d) on line 3c	6				
7 Add lines 4 through 6	7				
• B: :					
8 Divide line 7 by 3.0	8				
9a Divide line 2 by line 8	9a				
b Extraordinary items (see instructions)	9b				
c Add lines 9a and 9b	9c				
10 Figure the tax on the amt on In 9c using the instr for Form	,,				
1120, Sch J, line 2, or comparable line of corp's return	10				
11a Divide the amount in columns (a) through (c) on line 3a					
by the amount in column (d) on line 3a	11a				
b Divide the amount in columns (a) through (c) on line 3b					
by the amount in column (d) on line 3b	11b				
c Divide the amount in columns (a) through (c) on line 3c					
by the amount in column (d) on line 3c	11c				
12 Add lines 11a through 11c	12				
13 Divide line 12 by 3.014 Multiply the amount in columns (a) through (c) of line 10	13				
* * * * * * * * * * * * * * * * * * * *					
by columns (a) through (c) of line 13. In column (d), enter					
the amount from line 10, column (d)	14				
15 Enter any alternative minimum tax (trusts only) for each	15				
payment period. See instructions	15				
16 Enter any other taxes for each navment period. See instr.	16				
16 Enter any other taxes for each payment period. See instr.	17				
17 Add lines 14 through 16	''				
on Form 2220, lines 1 and 2c. See instructions	18				
19 Total tax after credits. Subtract line 18 from line 17. If	10				
zero or less, enter -0-	19				
2010 01 1000, 011t01 0	1.0		I	1	1

Form 2220 (2021)

Form 990-T Form 2220 (2021)

Page 4 Part II **Annualized Income Installment Method** (d) (a) (b) (c) 10 2 First First First First 20 Annualization periods (see instructions) 20 months months months months 21 Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items 21 6.000000 3.000000 1.714290 1.200000 **22** Annualization amounts (see instructions) 22 23a Annualized taxable income. Multiply line 21 by line 22 23a **b** Extraordinary items (see instructions) 23b 23c c Add lines 23a and 23b 24 Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return 24 25 Enter any alternative minimum tax (trusts only) for each payment period (see instructions) 25 26 Enter any other taxes for each payment period. See instr. 26 27 Total tax. Add lines 24 through 26 27 28 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions 28 29 Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-29 50% 30 Applicable percentage 30 25% 75% 100% 31 Multiply line 29 by line 30 31 Part III Required Installments Note: Complete lines 32 through 38 of one column 2nd 3rd 4th 1st before completing the next column. installment installment installment installment 32 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31 0 0. 0 0. 32 33 Add the amounts in all preceding columns of line 38. See instructions 33 34 Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-34 35 Enter 25% (0.25) of line 5 on page 1 of Form 2220 in

Form 2220 (2021)

3,110.

9,329.

12,439.

** Annualized Income Installment Method Using Option 1

35

36

37

38

3,110.

3,110.

0

the preceding column

37 Add lines 35 and 36

See instructions

each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter

36 Subtract line 38 of the preceding column from line 37 of

38 Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10.

3,110.

3,110.

6,220.

3,109

6,220

9,329

0.

Return by a U.S. Transferor of Property

to a Foreign Corporation

▶ Go to www.irs.gov/Form926 for instructions and the latest information.

OMB No. 15	45-0026

▶ Attach to your income tax return for the year of the transfer or distribution.

Par	t I U.S. Transferor Information (see instructions)			
	of transferor	Identifying number (see instructions)		
Ma	ine Community Foundation, Inc.			
		01-0391479		
1	Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?	Yes X No		
2	If the transferor was a corporation, complete questions 2a through 2d.			
а	If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by			
	five or fewer domestic corporations?			
b	Did the transferor remain in existence after the transfer?	X Yes No		
	If not, list the controlling shareholder(s) and their identifying number(s).			
	Controlling shareholder	Identifying number		
С	If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation	? Yes No		
	If not, list the name and employer identification number (EIN) of the parent corporation.			
	Name of parent corporation El	IN of parent corporation		
	Name of parent outportation	int or parent corporation		
	Llava hasis adii shasanta waday aastica 207/a)/4) haan saada0	Yes X No		
a	Have basis adjustments under section 367(a)(4) been made?	Yes X No		
3	If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under	section 367)		
3	complete questions 3a through 3d.	section 307),		
•	List the name and EIN of the transferor's partnership.			
	List the name and Lint of the transferor's partnership.			
	Name of partnership	EIN of partnership		
b	Did the partner pick up its pro rata share of gain on the transfer of partnership assets?	Yes No		
	Is the partner disposing of its entire interest in the partnership?			
	Is the partner disposing of an interest in a limited partnership that is regularly traded on an established			
	securities market?	Yes No		
Par	Transferee Foreign Corporation Information (see instructions)			
4	Name of transferee (foreign corporation)	5a Identifying number, if any		
_				
	sdin Partners Offshore Ltd.			
6 Address (including country) 5b Reference				
C/O Walkers Corp. Ltd. Cayman Corp. Ctr. 27 Hospital Rd				
	rge Town, Cayman Islands KY1-9008 Cayman Islands	5107.8		
7	Country code of country of incorporation or organization			
CJ				
8 Ca	Foreign law characterization (see instructions)			
	yman Islands Exempted Company	Yes X No		
9	Is the transferee foreign corporation a controlled foreign corporation?	Yes X No		

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

If "No," skip Section C and questions 14a through 15.

If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the

d Enter the transferred loss amount included in gross income as required under section 91 ▶ \$

transferee foreign corporation?

Did the transferor transfer property described in section 367(d)(4)?

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

Form 926 (Rev. 11-2018)

__ Yes

∐ No

」No

Form	1926 (Rev. 11-2018) Maine Community Foundation, Inc.	01-0391479	Page 3
b c	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) \$\Bigsim \Bigsim	Yes [No No No
Sur	pplemental Part III Information Required To Be Reported (see instructions)		
	e Maine Community Foundation transferred \$3,000,000 to C	asdin Partne	rs
	fshore Limited in its 2021 tax year in exchange for inte		
	is entity is a hedge fund based in the Cayman Islands, a		
	th the United States SEC. The Fund invests in various fo		
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)		
16 17	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before 0.830% (b) After 0.820% Type of nonrecognition transaction (see instructions) > 351		
18	Indicate whether any transfer reported in Part III is subject to any of the following.		
а	Gain recognition under section 904(f)(3)	Yes [X No
b	Gain recognition under section 904(f)(5)(F)	Yes [X No
С			X No
d	Exchange gain under section 987	Yes [X No
19	Did this transfer result from a change in entity classification?		X No
20 a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)		X No
	If "Yes," complete lines 20b and 20c.		
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	> \$	
С	Did the domestic corporation not recognize gain or loss on the distribution of property because the		
	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	Yes	No
21	Did a demostic corporation make a coation 255 distribution of stock in a foreign controlled corporation		

Form **926** (Rev. 11-2018)

Yes

Return by a U.S. Transferor of Property

to a Foreign Corporation

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

OMB	No.	1545-0026

Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instructions)	•
Name of transferor	Identifying number (see instructions)
Maine Community Foundation, Inc.	
	01-0391479
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?	Yes X No
2 If the transferor was a corporation, complete questions 2a through 2d.	
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by	
five or fewer domestic corporations?	Yes X No
b Did the transferor remain in existence after the transfer?	X Yes No
If not, list the controlling shareholder(s) and their identifying number(s).	
Controlling shough older	Identifying number
Controlling shareholder	Identifying number
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation	n? Yes No
If not, list the name and employer identification number (EIN) of the parent corporation.	
Name of parent corporation E	IN of parent corporation
d Harris distribution at a section 207/cV/A) have made 0	Yes X No
d Have basis adjustments under section 367(a)(4) been made?	Yes X No
2. If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under	reaction 267)
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such unde complete questions 3a through 3d.	r section 307),
·	
a List the name and EIN of the transferor's partnership.	
Name of partnership	EIN of partnership
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?	Yes No
c Is the partner disposing of its entire interest in the partnership?	
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established	
securities market?	Yes No
Part II Transferee Foreign Corporation Information (see instructions)	
4 Name of transferee (foreign corporation)	5a Identifying number, if any
Tame of tame of the second of	
Davidson Kempner Income International LP	
6 Address (including country)	5b Reference ID number
C/O Davidson Kempner Income; 520 Madison Avenue	
New york, NY 10022	AC-7
7 Country code of country of incorporation or organization	
Cayman Islands	
8 Foreign law characterization (see instructions)	
Corporation	
-	
9 Is the transferee foreign corporation a controlled foreign corporation?	Yes X No

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	Regarding Trans	sfer of Property (see in	nstructio	ons)		
Section A - Cash		4)		()	, n	
Type of	(a) Date of	(b) Description of		(c) arket value on	(d) Cost or other	(e) Gain recognized on
property	transfer	property		e of transfer	basis	transfer
Cash	12/30/2021		4,.	283,579.		
10 Was cash the only pro		o to Part IV.				X Yes No
Section B - Other Pro		n intangible property	subject			
Type of property	(a) Date of transfer	(b) Description of property		(c) arket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities						
Inventory						
Other property						
(not listed under						
another category)						
			-			
Property with						
built-in loss						
 Totals						
12 a Were any assets of a foreign corporation? If "Yes," go to line 12th b Was the transferor a continue to lice in the transferee foreign corporation of the transferree foreign corporation of the transferred for the transferred for the transferred form of	foreign branch (includ controlled controlled corporation to at is a foreign disregane 12c. If "No," skip litransfer, was the domporation? ne 12d. If "No," skip litless amount included asfer property described and questions 14a the	that transferred substantially rded entity) to a specified 10 nes 12c and 12d, and go to lestic corporation a U.S. shame 12d, and go to line 13. In gross income as required led in section 367(d)(4)?	y all of the 0%-owned line 13. areholder v	assets of a foreign to foreign corporation with respect to the	branch	Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ct to Section 367(d)				1
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
			+			
			+			
Property described			+ +			
in sec. 367(d)(4)						
11 300. 007 (a)(4)			+ +			
			+ +			1
			† †			
			1 1			
Totals						
					F	orm 926 (Rev. 11-2018)

Form	1926 (Rev. 11-2018) Maine Community Foundation, Inc.	01-0391479	Page 3
b c	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) \$\Bigsim \Bigsim	Yes	No No No
	time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?	Yes	∐ No
Sup	pplemental Part III Information Required To Be Reported (see instructions)		
	Maine Community Foundation transferred \$2,283,579 to D	avidson Kempn	er
	come International LP in its 2021 tax year in exchange f		
	e fund. This entity is a hedge fund based in the Cayman		
reg	gistered with the United States SEC. The Fund invests in	various fore	ign
ent	tities.		
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)		
16 17	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before 0.000% (b) After 4.370% Type of nonrecognition transaction (see instructions) 351%		
18	Indicate whether any transfer reported in Part III is subject to any of the following.		_
а	Gain recognition under section 904(f)(3)		No
b	Gain recognition under section 904(f)(5)(F)		☐ No
С	Recapture under section 1503(d)		No
d	Exchange gain under section 987	Yes X	□No
19	Did this transfer result from a change in entity classification?		□No
20 a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) If "Yes," complete lines 20b and 20c.	Yes X	No
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	> \$	
С	Did the domestic corporation not recognize gain or loss on the distribution of property because the		
	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	Yes	No
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation		_

Yes

Return by a U.S. Transferor of Property

to a Foreign Corporation

▶ Go to www.irs.gov/Form926 for instructions and the latest information. ► Attach to your income tax return for the year of the transfer or distribution. OMB No. 1545-0026

Part I U.S. Transferor Information (see instructions)						
Name of transferor Identifying						
Maine Community Foundation, Inc.						
	01-0391479					
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?	Yes X No					
2 If the transferor was a corporation, complete questions 2a through 2d.						
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by						
five or fewer domestic corporations?	Yes X No					
b Did the transferor remain in existence after the transfer?						
If not, list the controlling shareholder(s) and their identifying number(s).						
Controlling shareholder	Identifying number					
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporal If not, list the name and employer identification number (EIN) of the parent corporation.	tion? X Yes No					
Name of parent corporation	EIN of parent corporation					
d Have basis adjustments under section 367(a)(4) been made?	Yes X No					
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such ur	nder section 367),					
complete questions 3a through 3d.						
a List the name and EIN of the transferor's partnership.						
	EM C					
Name of partnership	EIN of partnership					
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?	Yes No					
c Is the partner disposing of its entire interest in the partnership?	Yes No					
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established						
securities market?	Yes No					
Part II Transferee Foreign Corporation Information (see instructions)						
4 Name of transferee (foreign corporation)	5a Identifying number, if any					
Davidson Kempner LT Distressed Opp Int'l IV (AIV)						
6 Address (including country)	5b Reference ID number					
C/O Walkers Corp. Ltd. Cayman Corp. Ctr. 27 Hospital Rd	5405 45					
George Town, Cayman Islands E9 KY1-9008 Cayman Islands	5107.17					
7 Country code of country of incorporation or organization CJ						
8 Foreign law characterization (see instructions) Corporation						
9 Is the transferee foreign corporation a controlled foreign corporation?	Yes X No					
124531 04-01-21 LHA For Paperwork Reduction Act Notice, see separate instructions.	Form 926 (Rev. 11-2018)					

Part III Information	Regarding Trans	sfer of Property (see in	nstructions)		
Section A - Cash					
Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/30/2021	property	442,501.	basis	transisi
10 Was cash the only pro If "Yes," skip the rema	ainder of Part III and g				X Yes No
Section B - Other Pro	, , , , , , , , , , , , , , , , , , , 	n intangible property			
Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and					
securities					
Inventory					
Other property					
(not listed under					
another category)					
Property with					
built-in loss					
 Totals					
foreign corporation? If "Yes," go to line 12th b Was the transferor a continue to line 12th c Immediately after the transferee foreign corporate foreign corporate to line the transferee line that the transferred line line that the transferred line line line line line line line line	domestic corporation at is a foreign disregane 12c. If "No," skip litransfer, was the domporation? ne 12d. If "No," skip liloss amount included asfer property described and questions 14a time.	hrough 15.	vall of the assets of a for 1%-owned foreign corpor line 13. reholder with respect to	eign branch ation?	Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ect to Section 367(a)	1 1		
Type of property	(a) Date of transfer	(b) Description of property	(c) (d) Useful Arm's length p on date of tran		(f) Income inclusion for year of transfer
Dropouts, described			 		
Property described			 		+
in sec. 367(d)(4)			 		+
			 		+
			 		+
			+ +	+	+
Totala				+	+
Totals					
				F	Form 926 (Rev. 11-201)

Forn	1926 (Rev. 11-2018) Maine Community Foundation, Inc.	01-0391479 Page 3
b	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) \$\Bigsim \Bigsim	Yes No
	pplemental Part III Information Required To Be Reported (see instructions)	
	e Maine Community Foundation transferred \$442,501 to Day	
	ng-Term Distressed Opportunities International IV (AIV)	
	x year in exchange for interest in the fund. This entity	
	sed in the Cayman Islands, and is registered with the Un	ited States SEC.
111	e Fund invests in various foreign entities.	
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)	
ı u	Additional information riegarding frameior of Froperty (see instructions)	
16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	
17	Type of nonrecognition transaction (see instructions) ▶ 351	
18	Indicate whether any transfer reported in Part III is subject to any of the following.	Yes X No
	Gain recognition under section 904(f)(3)	
b	(// // /	
C		
	Exchange gain under section 987	7.7
19	Did this transfer result from a change in entity classification?	
	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) If "Yes," complete lines 20b and 20c.	
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	> \$
С		
	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	Yes No
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation	Yes X No
	covered by section 367(e)(1)? See instructions	Yes X No

covered by section 367(e)(1)? See instructions

Form **926** (Rev. 11-2018)

Return by a U.S. Transferor of Property

to a Foreign Corporation

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

OMB No.	1545-0026

Part I U.S. Transferor Information (see instructions)	
Name of transferor	Identifying number (see instructions)
Maine Community Foundation, Inc.	
	01-0391479
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?	Yes X No
2 If the transferor was a corporation, complete questions 2a through 2d.	
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by	
five or fewer domestic corporations?	Yes X No
b Did the transferor remain in existence after the transfer?	
	LIZITES LINU
If not, list the controlling shareholder(s) and their identifying number(s).	
Controlling shareholder	Identifying number
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporal If not, list the name and employer identification number (EIN) of the parent corporation.	ation? X Yes No
Name of parent corporation	EIN of parent corporation
d Have basis adjustments under section 367(a)(4) been made?	Yes X No
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such un	nder section 367),
complete questions 3a through 3d.	
a List the name and EIN of the transferor's partnership.	
Name of partnership	EIN of partnership
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?	Yes No
c Is the partner disposing of its entire interest in the partnership?	L fes L NO
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established	
securities market?	Yes No
Part II Transferee Foreign Corporation Information (see instructions)	
4 Name of transferee (foreign corporation)	5a Identifying number, if any
Davidson Kempner LT Distressed Opp Int'l V (AIV-TE)	
6 Address (including country) C/O Walkers Corp. Ltd. Cayman Corp. Ctr. 27 Hospital Rd	5b Reference ID number
George Town, Cayman Islands KY1-9008 Cayman Islands	5107.20
7 Country code of country of incorporation or organization	
8 Foreign law characterization (see instructions)	
Limited Partnership	
9 Is the transferee foreign corporation a controlled foreign corporation?	Yes X No
124531 04-01-21 LHA For Paperwork Reduction Act Notice, see separate instructions.	Form 926 (Rev. 11-2018

		nity Foundation			01-03	91479 Page 2
	Regarding Tran	nsfer of Property (see in	istructi	ons)		
Section A - Cash Type of property	(a) Date of transfer	(b) Description of property		(c) arket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021			062,500.	Susio	trarioror
	nainder of Part III and					Yes No
		an intangible property (b)	J	(c)	(d)	(e)
Type of property	Date of	Description of		arket value on	Cost or other	Gain recognized on
Stock and	transfer	property	dat	e of transfer	basis	transfer
securities						
Inventory						
Other property						
(not listed under						
another category)						
					_	
Property with						
built-in loss						
Totals						
recognition agreeme 12 a Were any assets of a foreign corporation? If "Yes," go to line 12 b Was the transferor a (including a branch to If "Yes," continue to c Immediately after the transferee foreign cool If "Yes," continue to d Enter the transferred 13 Did the transferor transfe	nt was filed? a foreign branch (included) b domestic corporation that is a foreign disreguline 12c. If "No," skip than the transfer, was the downporation? line 12d. If "No," skip loss amount included ansfer property descriin C and questions 14a		all of the %-owner ine 13. reholder	rded entity) transferr e assets of a foreign d foreign corporation with respect to the	branch	Yes No Yes No Yes No Yes No Yes No
Section C - Intangib	le Property Subj	ect to Section 367(d)				1
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Duamanh calan - 195 - 1						1
Property described in sec. 367(d)(4)						

Form **926** (Rev. 11-2018)

Totals

Form	1926 (Rev. 11-2018) Maine Community Foundation, Inc.	01-0391479 Page	3
b c	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) \$\Bigsim \Bigsim	Yes No	•
6	pplemental Part III Information Required To Be Reported (see instructions)		
	e Maine Community Foundation transferred \$3,062,500 to Da	avidson Kempner	—
	ng-Term Distressed Opportunities International V (AIV-TE)		Г
	x year in exchange for interest in the fund. This entity		
	sed in the Cayman Islands, and is registered with the Uni		
	e Fund invests in various foreign entities.		_
	<u> </u>		_
			_
			_
			_
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)		
16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	(a) Before		
17	Type of nonrecognition transaction (see instructions) ▶ 351		
18	Indicate whether any transfer reported in Part III is subject to any of the following.		
а	Gain recognition under section 904(f)(3)		
b	Gain recognition under section 904(f)(5)(F)	Yes <u>X</u> No	
С	Recapture under section 1503(d)	Yes X No	
d	Exchange gain under section 987	Yes X No	
19	Did this transfer result from a change in entity classification?	Yes X No	
2 0 a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)	Yes X No	(
	If "Yes," complete lines 20b and 20c.		
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	▶\$	
С	Did the domestic corporation not recognize gain or loss on the distribution of property because the		
	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	Yes No	1
21	Did a demostic corporation make a coation 255 distribution of stock in a foreign controlled corporation		

Yes

Form **926**(Rev. November 2018) Department of the Treasury Internal Revenue Service

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

to a Foreign Corporation

▶ Go to www.irs.gov/Form926 for instructions and the latest information.

▶ Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Part I U.S. Transferor Information (see instructions)		
Name of transferor	Identifying number (see instr	
Maine Community Foundation, Inc.		
		01-0391479
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation	rporation?	Yes X
2 If the transferor was a corporation, complete questions 2a through 2d.		
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section	368(c)) by	
five or fewer domestic corporations?		Yes X
b Did the transferor remain in existence after the transfer?		
		165
If not, list the controlling shareholder(s) and their identifying number(s).		
Controlling shareholder		Identifying number
c If the transferor was a member of an affiliated group filing a consolidated return, was it the pare If not, list the name and employer identification number (EIN) of the parent corporation.	ent corporation	n? X Yes
Name of parent corporation	E	IN of parent corporation
d Have basis adjustments under section 367(a)(4) been made?		Yes X
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated complete questions 3a through 3d.	l as such unde	r section 367),
a List the name and EIN of the transferor's partnership.		
Name of partnership		EIN of partnership
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?		Yes
c Is the partner disposing of its entire interest in the partnership?		Yes
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an est		— · •• — — ·
and the second of the second o	abilorioa	Yes
Part II Transferee Foreign Corporation Information (see instructions)		103
4 Name of transferee (foreign corporation)		5a Identifying number, if an
Nut Tree Drawdown Offshore Fund LP		, ,
		5b Reference ID number
6 Address (including country) Maples Corp Services Ltd; Ugland House, S. Church	C+	Sb Reference ID number
		E107 14
Grand Cayman, Cayman Islands KY1-1104 Cayman Islan	las	5107.14
7 Country code of country of incorporation or organization CJ		
8 Foreign law characterization (see instructions) Cayman Islands Exempted Limited Partnership		
9 Is the transferee foreign corporation a controlled foreign corporation?		Yes X
124531 04-01-21 I HA For Panerwork Reduction Act Notice see senarate instructions		Form 926 (Rev. 11-

	Regarding Tran	sfer of Property (see in	nstructi	ons)		
Section A - Cash						
Type of property	(a) Date of transfer	(b) Description of property		(c) arket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
	12/31/2021	1 1 7		150,000.		
10 Was cash the only pro	ainder of Part III and o					X Yes No
	pperty (otner tha	an intangible property (b)	subjec 	(c)	(d)	(e)
Type of property	Date of transfer	Description of property		arket value on e of transfer	Cost or other basis	Gain recognized on transfer
Stock and						
securities			-			
Inventory						
Other property (not listed under another category)						
			-			
Property with						
built-in loss						
 Totals						
 12 a Were any assets of a foreign corporation? If "Yes," go to line 12b b Was the transferor a definition (including a branch that If "Yes," continue to line transferee foreign corp. If "Yes," continue to line definition in the transferee foreign corp. If "Yes," continue to line definition in the transferred line in the t	foreign branch (included) domestic corporation at is a foreign disregate 12c. If "No," skip of transfer, was the domeoration? ne 12d. If "No," skip oss amount included after property describes and questions 14a for the standard standar		all of the 1%-owned line 13. reholder wunder se	e assets of a fore d foreign corpora	ferred to a gn branch tion? e	Yes No Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ect to Section 367(d)				
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length pri on date of trans		(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
 Totals						
						Form 926 (Rev. 11-2018)

Form	1926 (Rev. 11-2018) Maine Community Foundation, Inc.	01-0391479 F	Page 3
b c	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in	Yes	No No No
15	Regulations section 1.367(d)-1(c)(3)(ii) \$\bigstylessymbol{\text{}}\$ Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?	Yes] No
	pplemental Part III Information Required To Be Reported (see instructions)		
Of:	e Maine Community Foundation transferred \$1,150,000 to Nfshore Fund LP in its 2021 tax year in exchange for inte is entity is a hedge fund based in the Cayman Islands, at the United States SEC. The Fund invests in various fo	rest in the find is registe:	und. red
Da	rt IV Additional Information Regarding Transfer of Property (see instructions)		
Pa	Additional information negarding transfer of Property (see instructions)		
16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before 0.179% (b) After 1.500%		
17	Type of nonrecognition transaction (see instructions) > 351		
18	Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)	Yes X	No
a b			No
C	Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d)		No
	Exchange gain under section 987	— —	No
19	Did this transfer result from a change in entity classification?		No
	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)		No
	If "Yes," complete lines 20b and 20c.		
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	> \$	
С	Did the domestic corporation not recognize gain or loss on the distribution of property because the		
	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	Yes	No
21	Did a demostic corporation make a coation 255 distribution of stock in a foreign controlled corporation		

Form **926** (Rev. 11-2018)

Yes

Return by a U.S. Transferor of Property

to a Foreign Corporation

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

15-0026

Pai	rt I U.S. Transferor Information (see instructions)					
	e of transferor	ld	entifyi	ng numb	er (see i	nstructions)
Μa	aine Community Foundation, Inc.					
		()1-(391	479	
1	Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?			Yes	X	No
2	If the transferor was a corporation, complete questions 2a through 2d.			-		
	If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by					
u				Yes	X	No
L	five or fewer domestic corporations? Did the transferor remain in existence after the transfer?		X			No
D			_ 21	res		」 NO
	If not, list the controlling shareholder(s) and their identifying number(s).					
	Controlling shareholder	Identif	ying n	umber		
	If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation	2	x	Yes		No
C	If not, list the name and employer identification number (EIN) of the parent corporation.	ır	_ 21	Tes		□ 140
	Name of parent corporation E	IN of par	ent c	orporat	ion	
					v	Т
d	Have basis adjustments under section 367(a)(4) been made?			Yes	LA	No
3	If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such unde	r section	367).			
•	complete questions 3a through 3d.		00.7,			
_	List the name and EIN of the transferor's partnership.					
a	List the harde and bin of the transferor's partnership.					
	Name of partnership	EIN of	partn	ership		
	Did the markers wisk up the markers have a function at the terror for a function of a second			V		
	Did the partner pick up its pro rata share of gain on the transfer of partnership assets?			Yes	H	∐ No
	Is the partner disposing of its entire interest in the partnership?			Yes		∐ No
d	Is the partner disposing of an interest in a limited partnership that is regularly traded on an established			1	_	٦.
	securities market?			Yes		_ No
Pai	rt II Transferee Foreign Corporation Information (see instructions)					
4	Name of transferee (foreign corporation)	5a Idei	ntifyin	g numb	er, if	any
Sa	agacia Offshore Fund LP					
6	Address (including country)	5b Ref	erence	ID nun	nber	
	77 Summer Street, Suite 210				•	
	amford, CT 06905	510	7.19	9		
7	Country code of country of incorporation or organization					
Ć						
8	Foreign law characterization (see instructions)					
	imited Partnership					
	Is the transferee foreign corporation a controlled foreign corporation?			Yes	X	No
	1 04-01-21 I HA For Panerwork Reduction Act Notice see senarate instructions		 Eor			11-2018)

	Regarding Trans	sfer of Property (see i	instructi	ions)		
Section A - Cash			_			
Type of	(a) Date of	(b) Description of	Fair m	(c) narket value on	(d) Cost or other	(e) Gain recognized on
property	transfer	property		e of transfer	basis	transfer
Cash	12/31/2021			330,000.		
10 Was cash the only pro	• •	go to Part IV.				X Yes No
Section B - Other Pro			subjec			
Type of property	(a) Date of transfer	(b) Description of property		(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities						
Inventory						
•						
Other property						
(not listed under						
another category)						
Property with						
built-in loss						
			_			
Totals						
12 a Were any assets of a foreign corporation? If "Yes," go to line 12th b Was the transferor a continue to limit of the transferee foreign corporation of the transferee foreign corporation of the transferee foreign corporation of the transferred limit of the transferor tr	foreign branch (included) domestic corporation at is a foreign disregate 12c. If "No," skip litransfer, was the domeoration? ne 12d. If "No," skip litransfer included asfer property describ and questions 14a to the content of the content included as fer property describ and questions 14a to the content included the content included as fer property describ and questions 14a to the content included the content included as fer property describes and questions 14a to the content included t	that transferred substantiall urded entity) to a specified 1 ines 12c and 12d, and go to nestic corporation a U.S. shadine 12d, and go to line 13. in gross income as required ed in section 367(d)(4)?	y all of the 0%-owne o line 13. areholder	rded entity) transferments	n branch	Yes No Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ect to Section 367(a)		1	1	T
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfe		(f) Income inclusion for year of transfer
			1	1		
			+			
Duan autor ala a avila a al			+			_
Property described						
in sec. 367(d)(4)						
			+	-		+
			+	1		+
			+	1		+
 Totals				 		
Τοταιο					F	

Form	1926 (Rev. 11-2018) Maine Community Foundation, Inc.	01-0391479	Page 3
b c	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) \$\Bigsim \Bigsim	Yes Yes	No No No
6	unlemental Dout III Information Deguired To De Departed (see instructions)		
	plemental Part III Information Required To Be Reported (see instructions) Be Maine Community Foundation transferred \$330,000 to Saga	acia Offshore	
	nd LP in its 2021 tax year in exchange for interest in the		
	tity is a hedge fund based in the Cayman Islands, and is		
	United States SEC. The Fund invests in various foreign		
	<u> </u>		
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)		
16 17	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before 8.000% (b) After 8.030% Type of nonrecognition transaction (see instructions) 351%		
18	Indicate whether any transfer reported in Part III is subject to any of the following.		
а	Gain recognition under section 904(f)(3)	Yes X	No
b	Gain recognition under section 904(f)(5)(F)		No D
С	Recapture under section 1503(d)		No D
d	Exchange gain under section 987	Yes 🔀	No 🖸
19	Did this transfer result from a change in entity classification?		No 🖸
20 a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)		Nο
	If "Yes," complete lines 20b and 20c.		
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	> \$	
С	Did the domestic corporation not recognize gain or loss on the distribution of property because the		_
	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	Yes	□ No
21	Did a demostic corporation make a section 255 distribution of stock in a foreign controlled corporation		

Yes

Return by a U.S. Transferor of Property

to a Foreign Corporation

▶ Go to www.irs.gov/Form926 for instructions and the latest information.

► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Part I U.S. Transferor Information (see instructions)			
Name of transferor	Identifying numb	er (see instructions)	
Maine Community Foundation, Inc.			
		01-0391	
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation	ation?	Yes	X No
2 If the transferor was a corporation, complete questions 2a through 2d.			
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368)	(c)) by		
five or fewer domestic corporations?	Yes	X No	
b Did the transferor remain in existence after the transfer?			☐ No
If not, list the controlling shareholder(s) and their identifying number(s).			
Controlling shareholder		Identifying number	
Controlling Shareholder		identifying number	
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent of If not, list the name and employer identification number (EIN) of the parent corporation.	corporation?	X Yes	No No
Name of parent corporation	EIN	l of parent corporati	ion
d Have basis adjustments under section 367(a)(4) been made?		Yes	X No
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as	such under s	section 367),	
complete questions 3a through 3d.			
a List the name and EIN of the transferor's partnership.			
Name of anthonolis		FIN of months and bin	
Name of partnership		EIN of partnership	
Davidson Kempner Institutional Partners LP	13-359		
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?		Yes	└── No
c Is the partner disposing of its entire interest in the partnership?		Yes	X No
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an establis	hed		
securities market?		Yes	X No
Part II Transferee Foreign Corporation Information (see instructions)			
4 Name of transferee (foreign corporation)	5	5a Identifying numb	er, if any
DKIP (Cayman) Ltd. II			
6 Address (including country)	15	5b Reference ID num	ber
190 Elgin Avenue			
Grand Cayman, Cayman Islands KY1-9005 Cayman Islands		U-20	
7 Country code of country of incorporation or organizationCJ			
8 Foreign law characterization (see instructions) Corporation			
9 Is the transferee foreign corporation a controlled foreign corporation?		Yes	X No
124531 04-01-21 LHA For Paperwork Reduction Act Notice, see separate instructions.			Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)						
Section A - Cash			_			
Type of	(a) Date of	(b) Description of	Fair m	(c) narket value on	(d) Cost or other	(e) Gain recognized on
property	transfer	property	dat	e of transfer	basis	transfer
Cash	12/31/2021		8,	802,468.		
10 Was cash the only pro	ainder of Part III and g					X Yes No
Section B - Other Pro			subjec			()
Type of property	(a) Date of transfer	(b) Description of property		(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities						
Inventory						
,						
Other property						
(not listed under						
another category)						
Property with						
built-in loss						
Totals						
12 a Were any assets of a foreign corporation? If "Yes," go to line 12th b Was the transferor a continue to limit of the transferee foreign corporation of the transferee foreign corporation of the transferee foreign corporation of the transferred limit of the transferor tr	foreign branch (included) domestic corporation at is a foreign disregate transfer, was the domporation? ne 12d. If "No," skip liter and the composition of the comp	that transferred substantiall urded entity) to a specified 1 ines 12c and 12d, and go to nestic corporation a U.S. shadine 12d, and go to line 13. in gross income as required ed in section 367(d)(4)?	y all of the 0%-owne o line 13. areholder	rded entity) transfer e assets of a foreign d foreign corporatio with respect to the	branch	Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ect to Section 367(a)				
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer		(f) Income inclusion for year of transfer
			+			+
Duan autor ala a avila a al						+
Property described						+
in sec. 367(d)(4)						+
			+			
			+	1	+	+
			+			
Totals						
Totals				1	F	

X No

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.

▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment Sequence No. **128**

OMB No. 1545-0026

Part I U.S. Transferor Information (see instructions)					
Name of transferor Maine Community Foundation, Inc.		Identifying number (see instructions) $01-0391479$			
d labba turn face a granified 100/ accord face into a continue that is not a continue that			Yes	X No	
 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign cor 2 If the transferor was a corporation, complete questions 2a through 2d. a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 3 five or fewer domestic corporations? b Did the transferor remain in existence after the transfer? If not, list the controlling shareholder(s) and their identifying number(s). 	368(c)) by	<u>-</u>	Yes Yes K Yes	X No	
Controlling shareholder		Identifying	number		
c If the transferor was a member of an affiliated group filing a consolidated return, was it the pare If not, list the name and employer identification number (EIN) of the parent corporation. Name of parent corporation		?	X Yes	□ No ion	
d Have basis adjustments under section 367(a)(4) been made?		L	Yes	X No	
 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated complete questions 3a through 3d. a List the name and EIN of the transferor's partnership. 	as such under	section 367	"),		
Name of partnership		EIN of par	tnership		
Lone Cascade, LP	20-133				
 b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? c Is the partner disposing of its entire interest in the partnership? d Is the partner disposing of an interest in a limited partnership that is regularly traded on an esta securities market? 	ablished		Yes Yes	X No	
Part II Transferee Foreign Corporation Information (see instructions) 4 Name of transferee (foreign corporation)		5a Identify	ing numb	er, if any	
Wairwallex (Cayman) Limited					
6 Address (including country) P.O. Box 309, Ugland House Grand Cayman, KY1-1104 Cayman Islands		5b Referen	ce ID num	nber	
7 Country code of country of incorporation or organization Cayman Islands					
8 Foreign law characterization (see instructions) Corporation					
9 Is the transferee foreign corporation a controlled foreign corporation?			Yes	X No	
124531 04-01-21 LHA For Paperwork Reduction Act Notice, see separate instructions.		F	orm 926 (Rev. 11-2018	

	Regarding Tran	sfer of Property (see in	nstructio	ons)		
Section A - Cash	1 7-1	n. v	1	(-)	1.0	7-1
Type of property	(a) Date of transfer	(b) Description of property		(c) arket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021	, , ,		224,655.		
10 Was cash the only pro If "Yes," skip the rema	ainder of Part III and g					X Yes No
Section B - Other Pro	, 	n intangible property	subject			
Type of property	(a) Date of transfer	(b) Description of property		(c) arket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and						
securities						
Inventory						
Other property			-			
(not listed under						
another category)						
Property with						
built-in loss						
Totals						
foreign corporation? If "Yes," go to line 12th b Was the transferor a continue to line 12th c Immediately after the transferee foreign corporate foreign corporate to line the transferee of the transferred line that the transferred line line line line line line line line	domestic corporation at is a foreign disregane 12c. If "No," skip I transfer, was the donporation? ne 12d. If "No," skip I oss amount included isfer property describ and questions 14a to	through 15.	y all of the 0%-owned line 13. areholder v	assets of a foreig I foreign corporati with respect to the	in branch on?	Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ect to Section 367(d)			_	1
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length pric on date of transfe		(f) Income inclusion for year of transfer
			+		+	+
Property described in sec. 367(d)(4)						
Totals					+	+
Totals					F	_ Form 926 (Rev. 11-2018)

X No

Return by a U.S. Transferor of Property

to a Foreign Corporation

▶ Go to www.irs.gov/Form926 for instructions and the latest information.

OINIR	NO.	1545-0026	

▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instructions)					
Name of transferor Maine Community Foundation, Inc.		Identifying number (see instructions) $01-0391479$			
d la the transferred and 100/ consideration and the time to entire the time to entire the design and the time to			X No		
 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? 2 If the transferor was a corporation, complete questions 2a through 2d. a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? b Did the transferor remain in existence after the transfer? If not, list the controlling shareholder(s) and their identifying number(s). 		Yes Yes X Yes	X No No		
Controlling shareholder	Identif	ying number			
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporal If not, list the name and employer identification number (EIN) of the parent corporation. Name of parent corporation		X Yes	□ No on		
d Have basis adjustments under section 367(a)(4) been made?		Yes	X No		
 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such un complete questions 3a through 3d. a List the name and EIN of the transferor's partnership. 	nder section	367),			
Name of partnership	EIN of	partnership			
See supplemental statement		137			
 b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? c Is the partner disposing of its entire interest in the partnership? d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? 		X Yes Yes	No X No		
Part II Transferee Foreign Corporation Information (see instructions)	En Idaa		if		
4 Name of transferee (foreign corporation) Nightvision Topco Limited	5a ider	ntifying numb	er, if any		
6 Address (including country) 2nd Floor, Sir Walter Raleigh House, 48-50 Esplanada St St. Helier, JE2 3QB Jersey 7 Country code of country of incorporation or organization	5b Refe	erence ID num	ber		
Jersey 8 Foreign law characterization (see instructions)					
Corporation					
9 Is the transferee foreign corporation a controlled foreign corporation? 124531 04-01-21 LHA For Paperwork Reduction Act Notice, see separate instructions.		Yes Form 926 (F	X No Rev. 11-2018		

Part III Information	Regarding Trans	sfer of Property (see i	nstructi	ons)		
Section A - Cash						
Type of	(a) Date of	(b) Description of	Fair m	(c) larket value on	(d) Cost or other	(e) Gain recognized on
property	transfer	property	dat	e of transfer	basis	transfer
Cash	12/31/2021			183,126.		
10 Was cash the only pro	ainder of Part III and g					X Yes No
Section B - Other Pro			subjec			(a)
Type of property	(a) Date of transfer	(b) Description of property		(c) arket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities						
Inventory						
,						
Other property						
(not listed under						
another category)						
Property with						
built-in loss						
Totals						
(including a branch th If "Yes," continue to li c Immediately after the transferee foreign cor If "Yes," continue to li d Enter the transferred l	domestic corporation to at is a foreign disregarent is a foreign disregarent is a foreign disregarent is skip lii transfer, was the dom poration? ne 12d. If "No," skip lii loss amount included insfer property describe	that transferred substantially reded entity) to a specified 1 mes 12c and 12d, and go to estic corporation a U.S. shame 12d, and go to line 13. in gross income as required ed in section 367(d)(4)?	y all of the 0%-owned bline 13. areholder	e assets of a foreign d foreign corporation with respect to the	1?	Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ct to Section 367(d)				1
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described						
in sec. 367(d)(4)						
(-/('/						
			+			1
			+			+
 Totals						+
iotais				ı	1	 Form 926 (Rev. 11-2018)

X No

Return by a U.S. Transferor of Property

to a Foreign Corporation

▶ Go to www.irs.gov/Form926 for instructions and the latest information. ► Attach to your income tax return for the year of the transfer or distribution. OMB No. 1545-0026

Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instructions)				
Name of transferor	Identifying	numbe	r (see instructions)	
Maine Community Foundation, Inc.				
		01-0	3914	
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation	oration?	U	′ es	X No
2 If the transferor was a corporation, complete questions 2a through 2d.				
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 36	8(c)) by			
five or fewer domestic corporations?			′ es	X No
b Did the transferor remain in existence after the transfer?			′ es	☐ No
If not, list the controlling shareholder(s) and their identifying number(s).				
Controlling shareholder	lo	dentifying nu	mber	
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent	t corporation?	X	/ 00	□ No
If not, list the name and employer identification number (EIN) of the parent corporation.	Corporation?		162	
Name of parent corporation	EIN	of parent cor	poration	on
d Harris de seis adjustements and de seating CO7/aV/A) have grant O				X No
d Have basis adjustments under section 367(a)(4) been made?		L 1	/ es	LA NO
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as	s such under se	ection 367),		
complete questions 3a through 3d.				
a List the name and EIN of the transferor's partnership.				
Name of partnership		IN of partner	rsnip	
Accolade Partners D, LP	84-4250			
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?			/ es	☐ No
c Is the partner disposing of its entire interest in the partnership?		LJ	/ es	X No
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an estab	lished			
securities market?		<u></u>	⁄es	X No
Part II Transferee Foreign Corporation Information (see instructions)				
4 Name of transferee (foreign corporation)	5a	Identifying	numbe	er, if any
Cordeagle Topco LLC				
6 Address (including country)	5h	Reference I	D numl	hor
C/O Maples Corp, Ugland House, P.O. Box 309	35	nelelelice i	D Hullil	Jei
Grand Cayman, KY1-1104 Cayman Islands	lυ	J-2D2		
7 Country code of country of incorporation or organization		_		
Cayman Islands				
8 Foreign law characterization (see instructions) Corporation				
9 Is the transferee foreign corporation a controlled foreign corporation?			/es	X No
124531 04-01-21 LHA For Paperwork Reduction Act Notice, see separate instructions.				Rev. 11-2018)

Part III Information	Regarding Trans	sfer of Property (see i	nstructi	ons)		
Section A - Cash						
Type of	(a) Date of	(b) Description of	Fair m	(c) arket value on	(d) Cost or other	(e) Gain recognized on
property	transfer	property		e of transfer	basis	transfer
Cash	12/31/2021			108,975.		
10 Was cash the only pro	ainder of Part III and g					X Yes No
Section B - Other Pro			subjec			(a)
Type of property	(a) Date of transfer	(b) Description of property		(c) arket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities						
Inventory						
Other property						
(not listed under						
another category)						
Property with						
built-in loss						
 Totals						
recognition agreemen 12 a Were any assets of a foreign corporation? If "Yes," go to line 12th b Was the transferor a composition of the discount of the transfere of the transfere foreign corporation. If "Yes," continue to lime to lime of the transfere foreign corporation of the transferred of t	t was filed? foreign branch (includ c). domestic corporation t at is a foreign disregal ne 12c. If "No," skip lin transfer, was the dom poration? ne 12d. If "No," skip lin loss amount included c) sfer property describe c) and questions 14a th	hat transferred substantiall rded entity) to a specified 1 nes 12c and 12d, and go to estic corporation a U.S. shame 12d, and go to line 13. in gross income as required at in section 367(d)(4)?	n disregal y all of the 0%-owned line 13. areholder	e assets of a foreign d foreign corporation with respect to the	branch	Yes No Yes No Yes No Yes No Yes No
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals					<u> </u>	

X No

Return by a U.S. Transferor of Property

to a Foreign Corporation

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

OMB No.	1545-0026

Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instructions)					
Name of transferor Maine Community Foundation, Inc.		Identifying number (see instructions) $01-0391479$			
				X No	
 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation. If the transferor was a corporation, complete questions 2a through 2d. If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section five or fewer domestic corporations? Did the transferor remain in existence after the transfer? If not, list the controlling shareholder(s) and their identifying number(s). 	368(c)) by	<u>_</u>	Yes Yes Yes	X No	
Controlling shareholder		Identifying	number		
c If the transferor was a member of an affiliated group filing a consolidated return, was it the pare If not, list the name and employer identification number (EIN) of the parent corporation. Name of parent corporation	-	?∑ N of parent	∑ Yes corporat	No No	
 d Have basis adjustments under section 367(a)(4) been made? 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated complete questions 3a through 3d. 			Yes	X No	
a List the name and EIN of the transferor's partnership.	1				
Name of partnership		EIN of par	tnership		
Accolade Partners E, LP	85-439				
 b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? c Is the partner disposing of its entire interest in the partnership? d Is the partner disposing of an interest in a limited partnership that is regularly traded on an esta securities market? 	ablished		Yes Yes Yes	No X No	
Part II Transferee Foreign Corporation Information (see instructions) 4 Name of transferee (foreign corporation)		5a Identify	ina numh	or if any	
Browser Stack Limited					
6 Address (including country) 8th Floor, Clock E Iveaugh Court Dublin, Ireland	:	5b Referend U-2E	ce ID num	nber	
7 Country code of country of incorporation or organization Ireland					
8 Foreign law characterization (see instructions) Corporation					
9 Is the transferee foreign corporation a controlled foreign corporation?			Yes	X No	
124531 04-01-21 LHA For Paperwork Reduction Act Notice, see separate instructions.		F	orm 926 (Rev. 11-2018)	

	Regarding Tran	sfer of Property (see in	nstructio	ns)		
Section A - Cash	1 7-1	n. v		(-)	/ _n i	7-1
Type of property	(a) Date of transfer	(b) Description of property		(c) Irket value on of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2021	' '	1	104,147.		
10 Was cash the only pro If "Yes," skip the rema	ainder of Part III and o					X Yes No
Section B - Other Pro	, 	n intangible property	subject			()
Type of property	(a) Date of transfer	(b) Description of property		(c) rket value on of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and						
securities						
Inventory						
			-			
Other property						
(not listed under						
another category)			+			
				+		
Property with						
built-in loss						
Totals						
foreign corporation? If "Yes," go to line 12th b Was the transferor a continue to line 12th c Immediately after the transferee foreign corporate foreign corporate to line the transferee of the transferred line that the transferred line line line line line line line line	domestic corporation at is a foreign disregane 12c. If "No," skip I transfer, was the donporation? ne 12d. If "No," skip I oss amount included isfer property describ and questions 14a to	through 15.	y all of the a 2%-owned line 13. areholder w	assets of a foreign foreign corporation with respect to the	n branch	Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ect to Section 367(d)			1	1
Type of property	(a) Date of transfer	(b) Description of property		(d) Arm's length price on date of transfe		(f) Income inclusion for year of transfer
			+		-	
			+ +			
Property described in sec. 367(d)(4)						
			+ +			
 Totals						
Ισιαίδ					F	

Form 926 (Rev. 11-2018)

X No

The Maine Community Foundation owns an interest in Davidson Kempner Institutional Partners LP, which made transfers to DKIP (Cayman) II, a Cayman Islands Corporation, during the 2021 tax year. The Foundation's share of these transfers to DKIP (Cayman) II was \$8,802,468. This entity is a hedge fund based in the Cayman Islands, and is registered with the United States SEC. The Fund invests in various foreign entities.

The Maine Community Foundation owns an interest in Lone Cascade LP, which made transfers to Airwallex (Cayman) Limited, a Cayman Islands Corporation, during the 2021 tax year. The Foundation's share of these transfers to Airwallex was \$224,655. This entity is a hedge fund based in the Cayman Islands, and is registered with the United States SEC. The Fund invests in various foreign entities.

The Maine Community Foundation owns interests in Accolade Partners D (EIN: 84-4250085) and Accolade Partners V (EIN: 61-1743466), two investment partnerships. The partnerships made transfers to Nightvision Topco Limited, a Cayman Islands-based Corporation, in 2021. The Foundation's total share of these transfers was in excess of \$100,000. Nightvision Topco Limited is a hedge fund based in the Cayman Islands, and is registered with the United States SEC. The Fund invests in various foreign entities.

The Maine Community Foundation owns an interest in Accolade Partners D, which made transfers to Cordeagle Topco LLC, a Cayman Islands Corporation, during the 2021 tax year. The Foundation's share of these transfers to Cordeagle Topco LLC was \$108,975. This entity is a hedge fund based in the Cayman Islands, and is registered with the United States SEC. The Fund invests in various foreign entities.

The Maine Community Foundation owns an interest in Accolade Partners E, which made transfers to Browser Stack Limited, a Corporation based in Ireland, during the 2021 tax year. The Foundation's share of these transfers to Browser Stack Limited was \$104,147. This entity is a hedge fund based in Ireland, and is registered with the United States SEC. The Fund invests in various foreign entities.