		EXTENDED TO NOVEMBER 15, 2023			
Form 990-T	E	Exempt Organization Business Income Tax Return	n _	OMB No. 1545-0047	
		(and proxy tax under section 6033(e))		0000	
	For ca	lendar year 2022 or other tax year beginning, and ending		2022	
Department of the Treasury		Go to www.irs.gov/Form990T for instructions and the latest information.	0	nen to Public Inspection for	
Internal Revenue Service		Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).		pen to Public Inspection for D1(c)(3) Organizations Only	
A Check box if		Name of organization (Check box if name changed and see instructions.)	DEmploy	er identification number	
address changed.		COMMUNITY FDN OF GREATER DES MOINES			
B Exempt under section	Print	F/K/A GREATER DES MOINES COMMUNITY FDN	42-6139033 EGroup exemption number		
X 501(c)(3)	Type	Number, street, and room or suite no. If a P.O. box, see instructions.		structions)	
408(e) 220(e)		1915 GRAND AVE	-		
408A 530(a)		City or town, state or province, country, and ZIP or foreign postal code			
529(a) 529A		DES MOINES, IA 50309-7271	_₣└─┘	Check box if	
0		bok value of all assets at end of year		an amended return.	
G Check organization		X 501(c) corporation 501(c) trust 401(a) trust Other trust	State c	ollege/university	
H Check if filing only t		Claim credit from Form 8941 Claim a refund shown on Form 2439			
		ration filing a consolidated return with a 501(c)(2) titleholding corporation	1	<u></u>	
		ed Schedules A (Form 990-T)			
		e corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		Yes X No	
		d identifying number of the parent corporation. KARLA JONES Telephone number	515-883	2701	
L The books are in ca		KARLA JONES Telephone number d Business Taxable Income	212-003	-2/01	
			<u> </u>		
		ss taxable income computed from all unrelated trades or businesses (see		0.	
			1	0.	
			2		
3 Add lines 1 and 2			3	0.	
		(see instructions for limitation rules)	4	0.	
		taxable income before net operating losses. Subtract line 4 from line 3	5		
	•	ing loss. See instructions	6		
		ss taxable income before specific deduction and section 199A deduction.	7		
Subtract line 6 fro				1,000.	
		rally \$1,000, but see instructions for exceptions)	8	1,000.	
		duction. See instructions	10	1,000.	
		able income. Subtract line 10 from line 7. If line 10 is greater than line 7,		1,000.	
11 Unrelated busine enter zero	ะรร เสมส		11	0.	
Part II Tax Com	nputat	ion	1 11 1	<u>.</u>	
		is corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.	
-		ates. See instructions for tax computation. Income tax on the amount on			
Part I, line 11 fror		Tax rate schedule or Schedule D (Form 1041)	2		
3 Proxy tax. See in			3		
4 Other tax amount			4		
5 Alternative minim			5		
		cility income. See instructions	6		
	~	h 6 to line 1 or 2, whichever applies	7	0.	
				000_T (0000)	

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2022)

	990-T (2022)		F	2 age
Part	III Tax and Payments			
1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)			
b	Other credits (see instructions) 1b			
с	General business credit. Attach Form 3800 (see instructions)			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)			
е	Total credits. Add lines 1a through 1d	. 1e		
2	Subtract line 1e from Part II, line 7	. 2		٥.
3	Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 Form 8866	3		
4	Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under			
	section 1294. Enter tax amount here	4		0.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			0.
6a	Payments: A 2021 overpayment credited to 2022			
b	2022 estimated tax payments. Check if section 643(g) election applies			
с	Tax deposited with Form 8868 6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)			
е	Backup withholding (see instructions) 6e			
f	Credit for small employer health insurance premiums (attach Form 8941)			
g	Other credits, adjustments, and payments: D Form 2439			
	Form 4136 Other Total 6g			
7	Total payments. Add lines 6a through 6g	. 7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2023 estimated tax Refund	ed 11		
Part				
1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other author	•	Yes	No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to fi			
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign count	ry		
	here			X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a			v
	foreign trust?			X
•	If "Yes," see instructions for other forms the organization may have to file.			
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$\$		-	
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on the statement of the			
E	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't red			
5				
	the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instruction Business Activity Code Available post-2017 NC		_	
	525990 \$	134,804		
	\$,		
6a	Did the organization change its method of accounting? (see instructions)			x
b	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			
Part				·

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

			this return, including accompant taxpayer) is based on all inform				wledge	e and belief, it is true,	
Here			PRESIDENT			May the IRS discuss this retu the preparer shown below (se			vith
	Signature of officer		Date Title			instructions)? X Yes N			
	Print/Type preparer	's name	Preparer's signature		Date	Check	if	PTIN	
Paid						self- employe	ed		
Preparer	KATHY FAIRCHII	LD	KATHY FAIRCHILD 1		11/14/23			P00222608	
Use Only	Firm's name RS	SM US LLP				Firm's EIN		42-0714325	
,		400 LOCUST ST,	STE 640						
	Firm's address	DES MOINES, IA	50309-2354			Phone no.	515	-558-6600	

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

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

OMB No. 1545-0047 2022

	Department of the Treasury	De not enter CCN numbers on this form on it may be made mublic if your enterties				Open to Public Inspection		
	Internal Revenue Service	Do not enter SSN numbers on this form as it may be	made public if your organization	on is a 501(c)(3).		1(c)(3) Orga		
	A Name of the organization	ON COMMUNITY FDN OF GREATER DES MOINES		B Employer identified	catio	on numbe	r	
	F/K/A GREATE	R DES MOINES COMMUNITY FDN		42-6139033				
	C Unrelated business	activity code (see instructions) 525990		D Sequence:	1	of	1	
	E Describe the unrelat	ed trade or business INVESTMENT IN PARTNERSH	IIPS					
1		Trado or Business Incomo		(D) F unctions		(0)	Nat	

Pa		ne		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	_				
b	Less returns and allowances	c Balance	1c			
2	Cost of goods sold (Part III, line 8)		2			
3	Gross profit. Subtract line 2 from line 1c		3			
4a	Capital gain net income (attach Schedule D (Form	1041 or Form				
	1120)). See instructions		4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). Se	e instructions)	4b			
с	Capital loss deduction for trusts		4c			
5	Income (loss) from a partnership or an S corporation	on (attach				
	statement) STATEMENT 1		5	-58,854.		-58,854.
6	Rent income (Part IV)		6			
7	Unrelated debt-financed income (Part V)		7			
8	Interest, annuities, royalties, and rents from a cont	rolled		\sim		
	organization (Part VI)		8	S		
9	Investment income of section 501(c)(7), (9), or (17)			$\mathbf{)}$		
	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	-58,854.		-58,854.

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

1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages				
3	Repairs and maintenance				
4	Bad debts			4	
5	Interest (attach statement). See instructions				
6	Taxes and licenses			6	
7	Depreciation (attach Form 4562). See instructions	7			
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9	Depletion			9	
10	Contributions to deferred compensation plans			10	
11	Employee benefit programs				
12	Excess exempt expenses (Part VIII)				
13	Excess readership costs (Part IX)			13	
14	Other deductions (attach statement) SEE	STA	TEMENT 2	14	9,691.
15	Total deductions. Add lines 1 through 14				9,691.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from	Part	I, line 13,		
	column (C)			16	-68,545.
17	Deduction for net operating loss. See instructions			17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16			18	-68,545.
LHA	For Paperwork Reduction Act Notice, see instructions.			Schedul	e A (Form 990-T) 2022

for Inly

Part	ule A (Form 990-T) 2022					F	Page 2
1	Entermet	hod of inventory valuation					
	Inventory at beginning of year						
2 3	Purchases						
3 4	Cost of labor				, ,		
4 5	Additional section 263A costs (attach statement)						
6	Other costs (attach statement)						
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
art							
1	Description of property (property street address, city, s		-				
	A 🗌						
	в 🛄						
	c 🗌						
	D 🗌						
		Α	В	c		D	
2	Rent received or accrued			\sim			
а	From personal property (if the percentage of			\bigcirc			
	rent for personal property is more than 10%		C	1			
	but not more than 50%)						
b	From real and personal property (if the						
	percentage of rent for personal property exceeds		\sim				
	50% or if the rent is based on profit or income)						
С	Total rents received or accrued by property.						
	Add lines 2a and 2b, columns A through D						
4 5	in lines 2(a) and 2(b) (attach statement)	iter here and on Part I, li	ne 6, column (B)				0.
Part '	V Unrelated Debt-Financed Income (s	ee instructions)					
1	Description of debt-financed property (street address, o	ity, state, ZIP code). Ch	eck if a dual-use. See	e instructions.			
	A						
	в						
	с <u></u>						
		A	В	С		D	
2	Gross income from or allocable to debt-financed	Α	В	C		D	
	Gross income from or allocable to debt-financed property	A	В	C		D	
2 3	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable	A	В	С		D	
3	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property	A	В	с		D	
3 a	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement)	A	В	C		D	
3 a b	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement)	A	В	C		D	
3 a	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b,	A	B	C		D	
3 a b c	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D)	A	B	C		D	
3 a b	Gross income from or allocable to debt-financed property	A	B	C		D	
3 b c 4	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	A	B	С 		D	
3 a b c	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or allocable to debt-financed property (attach statement) Average adjusted basis of or allocable to debt-	A	B	C		D	
3 b c 4 5	Gross income from or allocable to debt-financed property Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or allocable to debt-financed property (attach statement) Average adjusted basis of or allocable to debt- financed property (attach statement)				%	D	0,
3 b c 4 5 6	Gross income from or allocable to debt-financed property		<u>В</u>		%	D	
3 a b c 4 5	Gross income from or allocable to debt-financed property	 %	%		%	D	
3 b c 4 5 6 7	Gross income from or allocable to debt-financed property	 %	%		%	D	9/ 0.
3 b c 4 5 6 7	Gross income from or allocable to debt-financed property	 %	%		%	D	

	le A (Form 990-T) 2022 VI Interest, Annu		walties and Re	onte fron	n Control	led Or	aanization	Coop instruct	tions)		Page 3
ган		11105, 11	Jyanics, and ne				•	S (see instruct lled Organization	,		
	1. Name of controlled organization	d	identification incom				al of specified nents made	5. Part of colu that is included controlling orga tion's gross inc	lumn 4 6. De ed in the co rganiza-		tions directly cted with in column 5
(1)									501110		
(2)											
(3)											
(4)											
			No	nexempt C	Controlled O	ganizati	ons				
7.	Taxable Income	in	Net unrelated come (loss) e instructions)		otal of specif yments mad		that is inc controlling	10. Part of column 9 that is included in the controlling organization's gross income		Deductions directly connected with come in column 10	
(1)											
(2)											
(3)											
(4)									•		
Totals							Enter here line 8, c	nns 5 and 10. and on Part I, column (A) 0.		d columns er here and line 8, colu	d on Part I,
Part			of a Section 50	1(c)(7), (-	nization _{(s}	ee instructions)			
	1. Desc	cription of	income		2. Amou incor		3. Deduction directly conn (attach state)	ected (attach s	asides tateme	nt) and	al deductions set-asides cols 3 and 4)
(1)											
(2)						\mathbf{D}					
(3)											
(4)				6	Add amou column 2 here and o line 9, colu	. Enter n Part I,				colu here a	amounts in mn 5. Enter and on Part I, 9, column (B)
Totals						0.					0.
Part	VIII Exploited E	xempt A	ctivity Income,	Other T	han Adve	ertising	g Income	see instructions)		
	Description of exploite	,									
	Gross unrelated busin								2		
	Expenses directly con										
									3		
	Net income (loss) from										
									4		
	Gross income from ac								5		
	Expenses attributable								6		
	Excess exempt expense								_		
	4. Enter here and on P	art II, IIne	12			<u></u>			7		

Schedule A (Form 990-T) 2022

	ule A (Form 990-T) 2022				Page 4
Part	•				
1	Name(s) of periodical(s). Check box if reportir	ng two or more periodicals on a	consolidated basi	S.	
	A				
	В				
	c				
	D				
Enter a	amounts for each periodical listed above in the	corresponding column.			
		Α	В	С	D
2	Gross advertising income				
	Add columns A through D. Enter here and on	Part I, line 11, column (A)			0.
а					
3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here and on	Part I, line 11, column (B)			0.
	C C	, , , ,			
4	Advertising gain (loss). Subtract line 3 from li	ne			
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column in	n l			
	line 4 showing a loss or zero, do not complet				
	lines 5 through 7, and enter zero on line 8				
5	Readership costs			\overline{C}	
6	Circulation income			\mathbf{U}	
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is le				
	than line 6, enter zero				
8	Excess readership costs allowed as a				
	deduction. For each column showing a gain of	on			
	line 4, enter the lesser of line 4 or line 7		D		
а	Add line 8, columns A through D. Enter the g		otal or zero here an	nd on	
-	Part II, line 13				0.
Part		rectors, and Trustees	see instructions)		
			,	3. Percentage	4. Compensation
	1. Name	2. Title		of time devoted	attributable to
				to business	unrelated business
(1)				%	
(2)		$\mathbf{\mathbf{\nabla}}$		%	
(3)	<u> </u>			%	
(4))		%	
<u></u>				,,,	
Total	. Enter here and on Part II, line 1				0.
Part		ee instructions)		·····	
	\sim				

FORM 990-T (A) INCOME (LOSS) FROM PAR	TNERSHIPS	STATE	MENT 1
DESCRIPTION				INCOME (LOSS)
MONTAUK TRIGUARD FUND V LP - ORDINAR	Y BUSINESS	INCOME		
(LOSS) MONTAUK TRIGUARD FUND VII LP - ORDIN	ARY BUSTNE	SS INCOME		-16,014
(LOSS)				-54,980
NORTHGATE IV, LP - ORDINARY BUSINESS				11,713
NEWBURY IV LP - ORDINARY BUSINESS IN	-	-		130
ENTERPRISE PRODUCTS PARTNERS LP - OR (LOSS)	DINARY BUS	INESS INCOME		29'
TOTAL INCLUDED ON SCHEDULE A, PART I	, LINE 5	0		-58,854
		A		
FORM 990-T (A) OTHE	R DEDUCTIO	NS	STATE	MENT 2
DESCRIPTION		AL .	AMC	DUNT
INVESTMENT FEES				9,693
TOTAL TO SCHEDULE A, PART II, LINE 1	4			9,69:
990-Т SCH A POST-2017 NET О	PERATING L	OSS DEDUCTION	STATE	MENT 3
LO PREVI	SS OUSLY	LOSS	AVAIL	ABLE
	LIED	REMAINING	THIS Y	
12/31/20 79,330	0.	79,330.		79,330.
12/31/21 55,474.	0.	55,474.		55,474.
NOL CARRYOVER AVAILABLE THIS YEAR	-	134,804.		134,804.
$\langle \rangle$	=			

Form ÖÖJÖ Disre	egarded Entities	s (FDEs) ar	ons With Respect nd Foreign Branc	hes (FBs)		OMB No. 1545-1910
(Rev. September 2021) Department of the Treasury Internal Revenue Service	rnished for the FD	E's or FB's a	ructions and the la nnual accounting pe nd ending DEC 31	eriod (see instr . 20	uctions)	Attachment Sequence No. 140
Name of person filing this return	, 20	, <u>,</u> , ,	na enanig	, = 0		ntifying number
COMMUNITY FDN OF GREATER DES MOINES					40 (120)	
F/K/A GREATER DES MOINES COMMUNITY FI Number, street, and room or suite no. (or P.O. bo)		not delivere	d to street address)		42-6139	132
1915 GRAND AVE						
City or town, state, and ZIP code DES MOINES, IA 50309-7271						
Filer's tax year beginning JAN 1 , 20 2	,	DEC 31	, 20 2 2			
Important: Fill in all applicable lines and schedule U.S. dollars unless otherwise indicate		must be in E	English. All amounts	must be state	d in	
Check here T FDE of a U.S. person	FDE of a c	controlled for	eign corporation (CF	=C) 🗌 FI	DE of a cont	rolled foreign partnership
FB of a U.S. person	FB of a CF			FE	3 of a contro	lled foreign partnership
Check here Initial Form 8858	Final Form 88	58				
1a Name and address of FDE or FB SB AGRICOLA, LTDA				b(1) U.S. ide 80-091374		ber, if any
10640 COUNTY HWY D20				b(2) Referen	ce ID numbe	er (see instructions)
ALDEN			IA 50006			
c For FDE, country(ies) under whose laws organi			al tax law	d Date(s) of c	organization	e Effective date as FDE
BRAZIL	LIMI	I'ADA		05 06 12		05/06/12
f If benefits under a U.S. tax treaty were claimed income of the FDE or FB, enter the treaty and a			which principal ctivity is conducted	h Principal bi activity	usiness	i Functional currency
moome of the r DE of r D, onter the treaty and		50311033 0		LAND RENTAL		
		BRAZIL				BRL
2 Provide the following information for the FDE	's or FB's account	ing period st	ated above.			•
 a Name, address, and identifying number of bra in the United States 	anch office or age	nt (if any)	b Name and address (in custody of the books records, if different	cluding corporate c and records of the f	lepartment, if apj FDE or FB, and ti	olicable) of person(s) with ne location of such books and
3 For the tax owner of the FDE or FB (if different		provide the fo	ollowing (see instruct	tions):		
a Name and address	9		b Annual accounti	ing period cov	ered by the r	eturn (see instructions)
	*		c(1) U.S. identifyin	g number, if ar	ıy	
			c(2) Reference ID r	number (see in	structions)	
a Name and address			d Country under wh	ose laws organiz	ed e Fun	ctional currency
4 For the direct owner of the FDE or FB (if diffe	erent from the tax	owner), prov	ide the following (se	e instructions)	:	
a Name and address			b Country under w	vhose laws org	anized	
			c U.S. identifying	number, if any	d Fun	ctional currency
5 Attach an organizational chart that identifies the name, placen ownership between the tax owner and the FDE or FB, and the direct or indirect interest. See instructions.			FB and each entity in which		a 10% or more	f
			355	SINIBRENI 4	•	- 0050

For Paperwork Reduction Act Notice, see the separate instructions.

Form 8858 (Rev. 9-2021)

42-6139033

Form 8858 (Rev. 9-2021) Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under

section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for

special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box

Functional Currency U.S. Dollars Gross receipts or sales (net of returns and allowances) 1 1 2 2 Cost of goods sold Gross profit (subtract line 2 from line 1) 3 3 4 4 Dividends 5 5 Interest 19.578.331. 3,790,663. 6 6 Gross rents, royalties, and license fees Gross income from performance of services 7 7 8 8 Foreign currency gain (loss) 9 9 Other income 19,578,331, 3,790,663, 10 Total income (add lines 3 through 9) 10 381,179 1,235,493 Total deductions (exclude income tax expense) 11 11 235,567. 626,455. 12 Income tax expense 12 13 Other adjustments 13 22,723,943 4,399,701. 14 Net income (loss) per books 14 Section 987 Gain or Loss Information Schedule C-1 (a) Amount stated in **(b)** Amount stated in Note: See the instructions if there are multiple recipients of remittances from functional currency of functional currency the FDE or FB. FDE or FB of recipient 45 982 561. 8,516,866. Remittances from the FDE or FB 1 1 2 Section 987 gain (loss) recognized by recipient 2 -4,513,254. 3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach 3 statement) Yes No Were all remittances from the FDE or FB treated as made to the direct owner? х 4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances 5 from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting Х

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash and other current assets	1	1,551,789.	236,263.
2	Other assets	2	31,105,712.	25,537,194.
3	Total assets	3	32,657,501.	25,773,457.
	Liabilities and Owner's Equity			
4	Liabilities	4	5,281,326.	1,082,220.
5	Owner's equity	5	27,376,175.	24,691,237.
6	Total liabilities and owner's equity	6	32,657,501.	25,773,457.
Sch	edule G Other Information			

		Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?		Х
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		x
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		x
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		x
	· · ·	0050	

Form 8	858 (Rev. 9-2021)			Page 3
Sch	edule G Other Information (continued)			1
		Ļ	Yes	No
6	Is the FDE or FB a qualified business unit as defined in section 989(a)?			X
	Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of			
_	FBs and FDEs.	- H		
7a	During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a			
	base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from			
	a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b			
	and 7c			
b	Enter the total amount of the base erosion payments \$			
С	Enter the total amount of the base erosion tax benefit \$	- H		
8a	During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base			
	erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a			
	foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c			
b	Enter the total amount of the base erosion payments \$			
c	Enter the total amount of the base erosion tax benefit \$	- F		
9	Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between			
	the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB			
	acted as a manufacturing, selling, or purchasing branch?			
	Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE			
	is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is			
	treated as a U.S. corporation solely for purposes of these questions.	- H		-
10a	If the FB or the interest in the FDE is a separate unit under Regulations section			
	1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii),		N	A
	does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		IN	
b	If "Yes," enter the amount of the dual consolidated loss	— ł		-
11a	If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under			
	Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as			x
	defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c			A
b	Enter the amount of the dual consolidated loss for the combined separate unit \$ (<u> </u>		
С	Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined)		
40-	under Regulations section 1.1503(d)-5(c)(4)(ii)(A)			
12a	Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S.			
h	taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13	·····; -		
b	Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d)		
•	If "Yes," is the documentation that is required for the permitted domestic use under Regulations section	····· -		
С	1.1503(d)-6 attached to the return? After answering this question, go to line 13a			
d	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated	·····		
u				
е	taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e	·····		
e	("cumulative register") as of the beginning of the tax year ▶ \$ See instruct	ione		
13a	During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring			
iou	recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as			
	part of a combined separate unit, in any prior tax years?			
b	If "Yes," enter the total amount of recapture			
	edule H Current Earnings and Profits or Taxable Income (see instructions)			
	ant: Enter the amounts on lines 1 through 6 in functional currency.			
1	Current year net income (loss) per foreign books of account	1	22	,723,943.
2	Total net additions SEE STATEMENT 5	2		,360,341.
3	Total net subtractions	3		,875,893.
4	Current earnings and profits (or taxable income-see instructions) (line 1 plus line 2 minus line 3)	4		,208,391.
5	DASTM gain (loss) (if applicable)	5		
6	Combine lines 4 and 5	6	30	,208,391.
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average			
	exchange rate determined under section 989(b) and the related regulations (see instructions))	7	5	,848,803.
8	Enter exchange rate used for line 7 5.164883			

Form 8858 (Rev. 9-2021)

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Page 4

Schedule I	Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

			Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No,"			
	stop here. If "Yes," go to line 2			Х
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including			
	an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to			
	line 3			
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the			
	transferee foreign corporation? If "No," stop here. If "Yes," go to line 4			
4	Enter the transferred loss amount included in gross income as required under section 91. See			
	instructions	4		

Schedule J Income Taxes Paid or Accrued (see instructions)

				(-/			
		Foreign Inco			Separate Categor	ies		
(a) Country or Possession	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
STMT 6							-	
Totals				157,171.	157,171.			

Form 8858 (Rev. 9-2021)

public

(Rev. September 2021) Department of the Treasury Internal Revenue Service

Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities

Attach to Form 8858.
Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858	COMMUNITY FDN OF	GREATER DES MOINE	IS		Identifying number
	F/K/A GREATER DES	MOINES COMMUNITY	FDN		42-6139033
Name of FDE or FB	U.S. identifying number, if any		Reference ID number (see instructions)		
SB AGRICOLA, LTDA		80-0913743 1		1	
Name of tax owner			U.S. iden	tifying number, if any	
SUMMIT BRAZIL, LLC			45-4823	660	

Important: Complete a separate Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions. 5.164883

Enter the relevant functional currency and the exchange rate used throughout this schedule BRAZIL, REAL

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

Controlled Foreign Partnership		(c) Any domestic corporation or	(d) Any foreign corporation or partnership	(e) Any U.S. person with a 10% or more	
	(b) U.S. person filing	partnership	controlling or	direct interest in the	
(a) Transactions of	this return	controlling or	controlled by the	controlled foreign partnership (other	
FDE or FB		controlled by the filer	filer (other than the tax owner)	than the filer)	
Controlled Foreign Corporation		(c) Any domestic	(d) Any foreign	(e) 10% or more U.S.	(f) 10% or more U.S.
	(b) U.S. person filing	corporation or	corporation or	shareholder of any	shareholder, or other
(a) Transactions of	this return	partnership controlled	partnership controlled by the filer (other	corporation controlling the tax	owner, of any entity controlling the tax
FDE or FB		by the filer	than tax owner)	owner	owner
X U.S. Tax Owner		(c) Any domestic	(d) Any foreign	(e) Any foreign	
	(b) U.S. person filing this return	corporation or	corporation (including	partnership (including its	
	(other than the	partnership controlled	its branches or disregarded entities)	branches or FDEs)	
(a) Transactions of FDE or FB	tax owner of the	by the filer (other than the tax owner of the	controlling or controlled	controlling or controlled by the filer	
	FDE or FB)	FDE or FB)	by the filer	by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for		5			
certain services					
4 Commissions received					
5 Rents, royalties, and license					
fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property					
other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain					
services					
15 Commissions paid16 Rents, royalties, and license					
fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see					
instructions)					
21 Amounts loaned (see					
instructions)					
LHA For Paperwork Reduction Act No	otice. see the Instruct	tions for Form 8858.	1	Schedule M (Forn	n 8858) (Rev. 9-2021)

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8858. ²¹²⁷⁰¹ ⁰⁴⁻⁰¹⁻²²

FORM 8858	ORGANIZATIONAL CI	HART	STATEMENT 4
NAME OF ENTITY IN CHAIN OF OWNERSHIP	PERCENT OF OWNERSHIP	FDE'S POSITION	COUNTRY ORGANIZED
TAX CLASSIFICATION			
COMMUNITY FOUNDATION OF GREAT DOMESTIC ENTITY ELECTING TO			US
SUMMIT BRAZIL LLC DOMESTIC ENTITY ELECTING TO		ARENT A PARTNERSHIP	US
ATTACHMENT FOR FORM 8858, LIN	1E 5		
FORM 8858 CURRENT EARN	NINGS AND PROFITS (OR TAXABLE INCOME	E STATEMENT 5
ADJUSTMENT	S	NET ADDITION	NET SUBTRACTION
TOTAL NET ADDITIONS TOTAL NET SUBTRACTIONS	0	12,360,341.	4,875,893.
TOTALS TO FORM 8858, LINES 2	AND 3	12,360,341.	4,875,893.
FORM 8858 SCHEDULE J	INCOME TAXES PAID	OR ACCRUED	STATEMENT 6
<pre>(A) COUNTRY/POSSESSION: BRAZI (B) FOREIGN TAX YEAR: 2022-</pre>	L 12-31		
FOREIGN INCOME TAXES	FOREIGN TA	AX CREDIT SEPARAT	TE CATEGORIES
(C) (D) (E) FOREIGN CONVERSION U.S.	(F) FOREIGN	(G) (H)	(I)
CURRENCY RATE DOLLA		PASSIVE GENER	AL OTHER
811,770. 5.164883 157	,171. 157,171.		

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

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. 1545-0026

Attachment 128

Internal Revenue Service Attach to your income tax return for the year of the transfer or of	distribution.	Sequence	No. 128
Part I U.S. Transferor Information (see instructions)			
Name of transferor		Identifying numbe	r (see instructions)
Community Fdn of Greater Des Moines			
f/k/a Greater Des Moines Community Fdn		42-6139033	
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corpor	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	B(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 shareholder	lde	ntifying number	
		X Yes	
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent	corporation?	[A] Yes	No
If not, list the name and employer identification number (EIN) of the parent corporation.			
Name of parent corporation	EIN of	parent corporati	on
d Have basis adjustments under section 367(a)(4) been made?		Yes	X No
		100	
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as	such under sectio	n 367)	
complete questions 3a through 3d.		,, in 007),	
a List the name and EIN of the transferor's partnership.			
	1		
Name of partnership	EIN	l of partnership	
MONTAUK TRIGUARD FUND VII LP	82-2829807		
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?		Yes	X No
c Is the partner disposing of its entire interest in the partnership?			X No
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an establi			
securities market?		Yes	X No
Part II Transferee Foreign Corporation Information (see instructions)			
4 Name of transferee (foreign corporation)	5a I	dentifying numb	er, if any
VEPF V POLARIS BLOCKER			
6 Address (including country)	5b i	Reference ID num	ber
C/O MAPLES CORPORATE SERVICES LIMITED PO BOX 309, UGLAND HOUS			
GRAND CAYMAN, KY1-1104 CAYMAN ISLANDS	VEI	PFVPB	
7 Country code of country of incorporation or organization			
CJ			
8 Foreign law characterization (see instructions)			
PARTNERSHIP			
9 Is the transferee foreign corporation a controlled foreign corporation?		Yes	X No

Form 926 (R	Rev. 11-2018)	COMMUNITY	FDN	OF	GREATER	DES	MOINES	F/K/A	GREATER	DES	MOINES	COMMUNIT#2F6DN39033	
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Page	2
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X No

Yes

Part III Information Regarding Transfer of Property (see instructions)									
Section A - Cash	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					
Occh									

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					

10 Was cash the only property transferred?	
--	--

If "Yes," skip the remainder of Part III and go to Part IV.

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

	Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	Gain rec	(e) ognized on Insfer	
Stocl	k and	09/27/2021	SECURITIES	87.	87.			
secu	rities							
Inver	ntory							
					1			
Othe	r property							
(not I	isted under							
anoth	ner category)							
-								
•	erty with							
built-	in loss							
Total	s			87.	87.			
11	Did the transferor tran	sfer stock or securit	ies subject to section 367(a) wi	th respect to which a gai	n			
	recognition agreement	t was filed?	(Yes	X No	
12 a			ding a branch that is a foreign (
	foreign corporation?					Yes	X No	
	If "Yes," go to line 12b).						
b	Was the transferor a d	lomestic corporation	that transferred substantially a	all of the assets of a foreig	gn branch			
	(including a branch that	at is a foreign disreg	arded entity) to a specified 10%	6-owned foreign corporat	ion?	Yes	No No	
	If "Yes," continue to lin	ne 12c. If "No," skip	lines 12c and 12d, and go to li	ne 13.				
с	c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the							
transferee foreign corporation?							No	
	If "Yes," continue to lir	ne 12d. If "No," skip	line 12d, and go to line 13.					
d	Enter the transferred lo	oss amount included	in gross income as required u	nder section 91 🕨 \$				
13	Did the transferor tran	sfer property describ	bed in section 367(d)(4)?			Yes	X No	
	If "No," skip Section C	and questions 14a	through 15.					

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

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

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

16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	(a) Before .000 % (b) After .000 %		
17	Type of nonrecognition transaction (see instructions) IRC SECTION 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	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
20 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 No
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation		
	covered by section 367(e)(1)? See instructions	Yes	X No
		Form 926 (F	Rev. 11-2018)

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

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. 1545-0026

Attachment 100

	Revenue Service Attach to your income tax return for the year of the transfer or distri	bution.	Sequence	No. 128
Par	t I U.S. Transferor Information (see instructions)			
Name	e of transferor		Identifying numb	er (see instructions)
Cor	munity Fdn of Greater Des Moines			, , , , , , , , , , , , , , , , , , ,
f/}	x/a Greater Des Moines Community Fdn		42-6139033	
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)) b			
d				X No
	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	lden	tifying number	
		7		
			•	
		\sim		
	5			
	If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corp	oration?	X Yes	No
Ŭ	If not, list the name and employer identification number (EIN) of the parent corporation.		100	
	in not, list the name and employer identification number (Ein) of the parent corporation.			
	Name of parent corporation	EIN of p	oarent corporati	on
	6			
				TT
d	Have basis adjustments under section 367(a)(4) been made?		Ves	X No
3	If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such	under sectior	า 367),	
	complete questions 3a through 3d.			
а	List the name and EIN of the transferor's partnership.			
	Name of partnership	EIN	of partnership	
MON	VTAUK TRIGUARD FUND VII LP	82-2829807		
b	Did the partner pick up its pro rata share of gain on the transfer of partnership assets?		Yes	X No
	Is the partner disposing of its entire interest in the partnership?			X No
	Is the partner disposing of an interest in a limited partnership that is regularly traded on an established			
u	securities market?		Yes	XNo
Par				
4	Name of transferee (foreign corporation)	50.10	lentifying numb	or if any
4	Name of transieree (foreign corporation)	Ja it		er, il ally
υv	MILES GROUP LTD.			
6	Address (including country)	56 R	eference ID num	ber
	SHORTLANDS HAMMERSMITH			
LOND	ON, W6 8DJ UNITED KINGDOM	BYM	ILESGROUP	
7	Country code of country of incorporation or organization			
UK				
8	Foreign law characterization (see instructions)			
PAP	TNERSHIP			
9	Is the transferee foreign corporation a controlled foreign corporation?		Yes	X No

Form 926 (R	Rev. 11-2018)	COMMUNITY	FDN	OF	GREATER	DES	MOINES	F/K/A	GREATER	DES	MOINES	COMMUNIT#2F6DN39033	
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(e) Gain recognized on

Yes

X No

Part III Information Regarding Transfer of Property (see instructions)									
Section A - Cash									
Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis					

property	transfer	property	date of transfer	basis	transfer
Cash					

10	Was cash the only property transferred?	

If "Yes," skip the remainder of Part III and go to Part IV.

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

	Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	Gain rec	(e) ognized on Insfer
Stock	k and	12/31/2021	SECURITIES	6.	6.		
secu	rities						
Inven	tory						
					7		
Othe	r property				\circ		
(not li	isted under						
anoth	ner category)						
	0.11						
	erty with						
built-i	n loss						
Total	S			6.	6.		
11	Did the transferor tran	sfer stock or securiti	es subject to section 367(a) wi	th respect to which a gai	n		
	recognition agreement	t was filed?	C			Yes	X No
12 a	Were any assets of a f	oreign branch (inclu	ding a branch that is a foreign o	disregarded entity) transf	erred to a		
	foreign corporation?	-				Yes	X No
	If "Yes," go to line 12b).					
b	Was the transferor a d	omestic corporation	that transferred substantially a	all of the assets of a foreig	gn branch		
	(including a branch that	at is a foreign disreg	arded entity) to a specified 10%	6-owned foreign corporat	ion?	Yes	No No
			lines 12c and 12d, and go to li				
с			mestic corporation a U.S. share		e		
	transferee foreign corp	ooration?			Γ	Yes	No No
	If "Yes," continue to lir	ne 12d. lf "No," skip	line 12d, and go to line 13.				
d			in gross income as required u	nder section 91 🕨 \$			
13					Г	Yes	X No

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

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

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

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

16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	(a) Before .000 % (b) After .000 %		
17	Type of nonrecognition transaction (see instructions) IRC SECTION 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	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
20 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 No
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation		
	covered by section 367(e)(1)? See instructions	Yes	X No
		Form 926 (F	Rev. 11-2018)

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

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. 1545-0026

Department of Internal Rever		Attach to your income tax return for the year of the transfer or distribution	on. Attachment Sequence No. 128
Part I	U.S. Tran	sferor Information (see instructions)	
Name of tr	ransferor		Identifying number (see instructions)
Commun	ity Fdn of	Greater Des Moines	
f/k/a	Greater De	s Moines Community Fdn	42-6139033
1 Is th	e transferee a	specified 10%-owned foreign corporation that is not a controlled foreign corporation? \dots	Yes X No
		as a corporation, complete questions 2a through 2d.	
a If the	e transfer was	a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by	
		estic corporations?	
		remain in existence after the transfer?	X Yes No
lf no	ot, list the cont	rolling shareholder(s) and their identifying number(s).	
		Controlling shareholder	Identifying number
		as a member of an affiliated group filing a consolidated return, was it the parent corporation e and employer identification number (EIN) of the parent corporation. Name of parent corporation	on? X Yes No
3 If the com	e transferor wa	ments under section 367(a)(4) been made? as a partner in a partnership that was the actual transferor (but is not treated as such und ns 3a through 3d.	er section 367),
	the name and	EIN of the transferor's partnership.	
		Name of partnership	EIN of partnership
		ck up its pro rata share of gain on the transfer of partnership assets?	
		osing of its entire interest in the partnership?	Yes No
		osing of an interest in a limited partnership that is regularly traded on an established	
	urities market?	ee Foreign Corporation Information (see instructions)	Yes No
Part II			
4 Nam	ie of transfere	e (foreign corporation)	5a Identifying number, if any
PEG GL	OBAL PRIVA	TE EQUITY INSTITUTIONAL INVESTORS VI OFFSHORE	
	ress (including TRUST COMF	g country) PANY (CAYMAN) LIMITED, ONE CAPITAL PLACE, PO	5b Reference ID number
GRAND CA	AYMAN, KY1-	1103 CAYMAN ISLANDS	PEGGLOBALVI
7 Cou CJ	ntry code of c	ountry of incorporation or organization	
	-	cterization (see instructions) PARTNERSHIP	
		preign corporation a controlled foreign corporation?	Yes X No

224531 04-01-22 LHA For Paperwork Reduction Act Notice, see separate instructions.

⁻ orm 926 (Rev. 11-20	18)	COMMUNITY	FDN	OF	GREATER	DES	MOINES	F/K/A	GREATER	DES	MOINES	COMMUNIT#2=F601N39033	5
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No No

X Yes

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

Section A - Cash	(a)	(b)	(0)	(d)	(e)
Type of property	Date of transfer	Description of property	Fair market value on date of transfer	Cost or other basis	Gain recognized on transfer
Cash	12/31/2022		230,974.		

If "Yes," skip the remainder of Part III and go to Part IV.

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	Gain rec	(e) ognized on nsfer				
Stock and										
securities										
Inventory										
Other property										
(not listed under										
another category)										
Property with										
built-in loss										
Totals										
recognition agreement v	vas filed?	es subject to section 367(a) v		[Yes	No				
-										
b Was the transferor a dor	mestic corporation	that transferred substantially	all of the assets of a forei	gn branch						
(including a branch that	(including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?									
If "Yes," continue to line	e 12c. If "No," skip l	ines 12c and 12d, and go to	line 13.							
transferee foreign corpo	 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13. 									
		in gross income as required	under section 91 🕨 🕏							
13 Did the transferor transfe		$\frac{1}{2}$			Yes	No				

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

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

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

14 a	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life
	reasonably anticipated to exceed 20 years?
b	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
С	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?
d	If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable
	to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in
	Regulations section 1.367(d)-1(c)(3)(ii) > \$
15	Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any
	time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?
Sup	plemental Part III Information Required To Be Reported (see instructions)
	4

16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	(a) Before 1.769 % (b) After 1.770 %		
17	Type of nonrecognition transaction (see instructions) IRC SECTION 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	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
20 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 No
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation		
	covered by section 367(e)(1)? See instructions	Yes	X No
	\sim	Form 926 (F	Rev. 11-2018)

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

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. 1545-0026

Attachment 128

Attach to your income tax return for the year of the transfer or distribution.	Sequence No. 128						
Part I U.S. Transferor Information (see instructions)							
Name of transferor	Identifying number (see instructions)						
Community Fdn of Greater Des Moines							
f/k/a Greater Des Moines Community Fdn	42-6139033						
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						
	7						
	•						
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation	? X Yes No						
If not, list the name and employer identification number (EIN) of the parent corporation.							
Name of accent connection	IN of nevent coveration						
Name of parent corporation E	IN of parent corporation						
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 as such under	section 367),						
complete questions 3a through 3d.							
a List the name and EIN of the transferor's partnership.							
Name of partnership	EIN of partnership						
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						
PEG GLOBAL PRIVATE EQUITY VII OFFSHORE SPECIAL L.P.							
6 Address (including country)	5b Reference ID number						
RIDENT TRUST COMPANY (CAYMAN) LIMITED, ONE CAPITAL PLACE, PO							
GRAND CAYMAN, KY1-1103 CAYMAN ISLANDS PEGGLOBALVII							
7 Country code of country of incorporation or organization							
CJ							
8 Foreign law characterization (see instructions)							
EXEMPTED LIMITED PARTNERSHIP							

⁻ orm 926 (Rev. 11-	2018)	COMMUNITY	FDN	OF	GREATER	DES	MOINES	F/K/A	GREATER	DES	MOINES	COMMUNIT#2=F601039033	3
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No No

X Yes

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

Type of (a) (b) Date of Description of property transfer property		(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022	864,705.		

10	Was cash the only property transferred?	

If "Yes," skip the remainder of Part III and go to Part IV.

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

	Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	Gain reco	(e) ognized on Insfer
Stock and							
securities							
Inventory					1		
Other prop	perty						
(not listed	under						
another ca	ategory)						
Property w	vith						
built-in loss							
	3			· · ·			
Totals							
				\sim			
			es subject to section 367(a) w		n		
	gnition agreement					Yes	No
	-	-	ling a branch that is a foreign	disregarded entity) transf	erred to a		
	•			•	l	Yes	No
	es," go to line 12b						
			that transferred substantially		-		
-	-		arded entity) to a specified 10	- ·	ion?	Yes	No
			ines 12c and 12d, and go to				
c Imm	ediately after the t	ransfer, was the don	nestic corporation a U.S. shar	reholder with respect to th	ne ,		
	sferee foreign corp				l	Yes	└── No
lf "Y	es," continue to lir	ne 12d. If "No," skip	line 12d, and go to line 13.				
d Ente	er the transferred lo	oss amount included	in gross income as required	under section 91 Þ 🖇 _			
13 Did t	the transferor trans	sfer property describ	ed in section 367(d)(4)?			Yes	No No

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

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

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

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

in recognition under section 904(f)(5)(F) capture under section 1503(d) change gain under section 987 I this transfer result from a change in entity classification? I a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes," complete lines 20b and 20c. ter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	Yes Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No X No X No
capture under section 1503(d) change gain under section 987 I this transfer result from a change in entity classification? I a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes," complete lines 20b and 20c.	Yes Yes Yes Yes Yes Yes	X No X No X No
capture under section 1503(d) change gain under section 987 this transfer result from a change in entity classification? a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)	Yes Yes Yes	X No X No X No
capture under section 1503(d) change gain under section 987 I this transfer result from a change in entity classification?	Yes Yes Yes	X No X No X No
capture under section 1503(d) change gain under section 987	Yes	X No X No
capture under section 1503(d)	Yes	X No
in recognition under section 904(f)(5)(F)	Yes	X No
in recognition under section 904(f)(3)	Yes	X No
licate whether any transfer reported in Part III is subject to any of the following.		
De of nonrecognition transaction (see instructions) IRC SECTION 351		
	er the transferor's interest in the transferee foreign corporation before and after the transfer. Before	Before939 % (b) After940 %

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

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. 1545-0026

Attachment 100

Internal Revenue Service Attach to your income tax return for the year of the transfer or distr	ibution. Sequence No. 128
Part I U.S. Transferor Information (see instructions)	
Name of transferor	Identifying number (see instructions)
Community Fdn of Greater Des Moines	
f/k/a Greater Des Moines Community Fdn	42-6139033
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation	n? 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))	bv
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).	
Controlling shareholder	Identifying number
	\mathbf{O}
	$\overline{\mathbf{A}}$
С — С	
	/
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corp	poration? X Yes No
If not, list the name and employer identification number (EIN) of the parent corporation.	
Name of accept connection	FIN of nevent correction
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 suc	h under section 367),
complete questions 3a through 3d.	
a List the name and EIN of the transferor's partnership.	
Name of partnership	EIN of partnership
\sim	
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)	
	5a Identifying number, if any
4 Name of transferee (foreign corporation)	ba identifying number, if any
MERCER HEDGE FUND INVESTORS SPC	
	5h Deference ID symbol
6 Address (including country) MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH	5b Reference ID number
GRAND CAYMAN, KY1-1104 CAYMAN ISLANDS	MERCERHEDGEFUND
	MERCERNIEDGEF UND
 Country code of country of incorporation or organization CJ 	
8 Foreign law characterization (see instructions)	
EXEMPTED SEGREGATED PORTFOLIO COMPANY	
9 Is the transferee foreign corporation a controlled foreign corporation?	Yes X No

⁻ orm 926 (Rev. 11-20	18)	COMMUNITY	FDN	OF	GREATER	DES	MOINES	F/K/A	GREATER	DES	MOINES	COMMUNIT#2=F601N39033	5
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No No

X Yes

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022		1,350,000.		

10 Was cash the only property transferred?	
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If "Yes," skip the remainder of Part III and go to Part IV.

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

	Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	Gain rec	(e) ognized on nsfer
Stock							
secur	ities				4		
Inven	tory						
Other	r property						
(not li	sted under						
anoth	ner category)						
D							
•	erty with						
built-i	n loss						
Totals	5						
11 12 a	recognition agreement Were any assets of a f	t was filed? oreign branch (includ	es subject to section 367(a) w ling a branch that is a foreign		[Yes Yes	No
с	(including a branch that If "Yes," continue to lin Immediately after the t transferee foreign corp If "Yes," continue to lin	at is a foreign disregate the 12c. If "No," skip transfer, was the dom poration? the 12d. If "No," skip	that transferred substantially arded entity) to a specified 10 ines 12c and 12d, and go to nestic corporation a U.S. shar ine 12d, and go to line 13.	%-owned foreign corporat line 13. reholder with respect to th	ion? [] ne	Yes Yes	No
d	Enter the transferred lo	oss amount included	in gross income as required	under section 91 Þ \$ _			
13	Did the transferor tran	sfer property describ	ed in section 367(d)(4)?		[Yes	No

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

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

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

14 a	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life
	reasonably anticipated to exceed 20 years? No
b	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
С	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?
d	If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable
	to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in
	Regulations section 1.367(d)-1(c)(3)(ii) 🕨 💲
15	Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any
	time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?
Sur	oplemental Part III Information Required To Be Reported (see instructions)

16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	(a) Before <u>1.347</u> % (b) After <u>1.397</u> %		
17	Type of nonrecognition transaction (see instructions) IRC SECTION 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	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
20 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
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation		
	covered by section 367(e)(1)? See instructions	Yes	X No
	\sim	Form 926 (F	Rev. 11-2018)

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

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. 1545-0026

Attachment 100

nternal Revenue Service Attach to your income tax return for the year of the transfer or distribution	n. Sequence No. 128
Part I U.S. Transferor Information (see instructions)	
Name of transferor	Identifying number (see instructions)
Community Fdn of Greater Des Moines	
f/k/a Greater Des Moines Community Fdn	42-6139033
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 🛛 🕅 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 shareholder	Identifying number
	~
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation	on? X Yes No
If not, list the name and employer identification number (EIN) of the parent corporation.	
Name of parent corporation	EIN of parent corporation
5	
	Yes X 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 as such under	r addition 267
	er section 307),
complete questions 3a through 3d. a List the name and EIN of the transferor's partnership.	
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
 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? Part II Transferee Foreign Corporation Information (see instructions)	Yes No
	5a Identifying number, if any
4 Name of transferee (foreign corporation)	ba identifying number, if any
PINEHURST INSTITUTIONAL LTD.	
	5b Reference ID number
6 Address (including country) CAYMAN CORPORATE CENTRE, 27 HOSPITAL ROAD, 5TH FLOOR, PO BOX	
GRAND CAYMAN, KY1-1003 CAYMAN ISLANDS	PINEHURST
•	
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) EXEMPTED COMPANY	
9 Is the transferee foreign corporation a controlled foreign corporation?	Yes X No

⁻ orm 926 (Rev. 11-	2018)	COMMUNITY	FDN	OF	GREATER	DES	MOINES	F/K/A	GREATER	DES	MOINES	COMMUNIT#2=F601039033	3
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Dago	2
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No No

X Yes

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022		400,000.		

If "Yes," skip the remainder of Part III and go to Part IV.

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

	Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	Gain rec	(e) ognized on Insfer
Stock	and						
secur	ities						
Inven	tory						
					7		
Other	property						
(not li	sted under						
anoth	er category)						
Dropo	erty with						
built-i							
Duilt-ii	11055			· · ·			
Totals	3						
	recognition agreement	t was filed?	es subject to section 367(a) w ding a branch that is a foreign		[Yes	No
12 a			ang a branch that is a foreign		٦	Yes	No
	If "Yes," go to line 12b				L	163	
b			that transferred substantially	all of the assets of a forei	an branch		
D.			arded entity) to a specified 10		•	Yes	No
			lines 12c and 12d, and go to		LIOTT:		
с			nestic corporation a U.S. sha				
	transferee foreign corp				r	Yes	No
	• •		line 12d, and go to line 13.		L		
Ь			in gross income as required	under section 91 🕨 🕏			
			ied in section 367(d)(4)?]	Yes	No

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

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

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

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

16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	(a) Before % (b) After 1.114 %		
17	Type of nonrecognition transaction (see instructions) IRC SECTION 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	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
20 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 No
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation		
	covered by section 367(e)(1)? See instructions	Yes	X No
	\sim	Form 926 (F	Rev. 11-2018)

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

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. 1545-0026

Attachment 100

Internal Revenue Service Attach to your income tax return for the year of the transfer or dis	stribution. Sequence No. 128
Part I U.S. Transferor Information (see instructions)	
Name of transferor	Identifying number (see instructions)
Community Fdn of Greater Des Moines	
f/k/a Greater Des Moines Community Fdn	42-6139033
1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporat	ion? 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?	
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
	A
	0
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent co	prporation? X Yes No
If not, list the name and employer identification number (EIN) of the parent corporation.	
Name of parent corporation	EIN of parent corporation
d Have basis adjustments under section 367(a)(4) been made?	Yes X No
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as su	uch under section 367),
complete questions 3a through 3d.	
a List the name and EIN of the transferor's partnership.	
Name of partnership	EIN of partnership
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?	Yes No
 c Is the partner disposing of its entire interest in the partnership? 	
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an establish	
securities market?	YesNo
Part II Transferee Foreign Corporation Information (see instructions)	
4 Name of transferee (foreign corporation)	5a Identifying number, if any
SANDS CAPITAL EMERGING MARKETS GROWTH FEEDER FUND (CAYMAN), L	
6 Address (including country)	5b Reference ID number
190 ELGIN AVENUE, GEORGE TOWN	
GRAND CAYMAN, KY1-9001 CAYMAN ISLANDS	SANDSCAPITAL
7 Country code of country of incorporation or organization	
CJ	
8 Foreign law characterization (see instructions)	
EXEMPTED COMPANY	
9 Is the transferee foreign corporation a controlled foreign corporation?	Yes X No

224531 04-01-22 LHA For Paperwork Reduction Act Notice, see separate instructions.

⁻ orm 926 (Rev. 11-	2018)	COMMUNITY	FDN	OF	GREATER	DES	MOINES	F/K/A	GREATER	DES	MOINES	COMMUNIT#2=F601039033	3
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Dago	2
Page	2

No No

X Yes

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

Type of property	(a) (b)		(c)	(d)	(e)	
	Date of Description of		Fair market value on	Cost or other	Gain recognized on	
	transfer property		date of transfer	basis	transfer	
Cash	12/31/2022		500,000.			

10	Was cash the only property transferred?	
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If "Yes," skip the remainder of Part III and go to Part IV.

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

	Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	Gain reco	(e) ognized on Insfer
Stock							
secur	ities						
Inven	tory				1		
Other	r property						
(not li	sted under						
anoth	ner category)						
						<u> </u>	
Prone	erty with						
•	n loss						
Total	S						
11	recognition agreement	t was filed?	es subject to section 367(a) v		[Yes	No
12 a			ling a branch that is a foreign	*	erred to a	Yes	No No
b	Was the transferor a d	omestic corporation	that transferred substantially	all of the assets of a foreig	gn branch		
	(including a branch that	at is a foreign disrega	urded entity) to a specified 10	%-owned foreign corporat	ion? [Yes	No No
	If "Yes," continue to lir	ne 12c. If "No," skip l	ines 12c and 12d, and go to	line 13.			
с	Immediately after the t	transfer, was the don	nestic corporation a U.S. sha	reholder with respect to th	ie		
	transferee foreign corp	ooration?			[Yes	No No
	If "Yes," continue to lir		ine 12d, and go to line 13.				
d	Enter the transferred lo	oss amount included	in gross income as required	under section 91 🕨 \$ _			
13	Did the transferor trans	sfer property describ	ed in section 367(d)(4)?		[Yes	No

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

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

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

14 a	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life
	reasonably anticipated to exceed 20 years?
b	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
С	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?
d	If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable
	to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in
	Regulations section 1.367(d)-1(c)(3)(ii) > \$
15	Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any
	time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?
Sup	plemental Part III Information Required To Be Reported (see instructions)

16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	(a) Before 2.360 % (b) After 1.924 %		
17	Type of nonrecognition transaction (see instructions) IRC SECTION 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	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
20 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
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation		
	covered by section 367(e)(1)? See instructions	Yes	X No
	\sim	Form 926 (F	Rev. 11-2018)

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

Return by a U.S. Transferor of Property ► Go to www.irs.gov/Form926 for instructions and the latest information.

OMB No. 1545-0026

Department of Internal Reven		Attach to your income tax return for the year of the transfer or distribution	on. Attachment Sequence No. 128
Part I	U.S. Tran	sferor Information (see instructions)	·
Name of tr			Identifying number (see instruction
	=	Greater Des Moines	
		s Moines Community Fdn	42-6139033
		specified 10%-owned foreign corporation that is not a controlled foreign corporation?	Yes X No
		as a corporation, complete questions 2a through 2d. a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by	
		estic corporations?	Yes X No
		remain in existence after the transfer?	
		rolling shareholder(s) and their identifying number(s).	
		Controlling shareholder	Identifying number
			X
)
		, V	
		6	
c If the	e transferor wa	as a member of an affiliated group filing a consolidated return, was it the parent corporati	on? X Yes No
		e and employer identification number (EIN) of the parent corporation.	
		Name of parent corporation	EIN of parent corporation
d Llaw			Yes X No
a Have	e dasis adjust	ments under section 367(a)(4) been made?	Yes X No
3 If the	e transferor w	as a partner in a partnership that was the actual transferor (but is not treated as such und	ler section 367)
		is 3a through 3d.	
		EIN of the transferor's partnership.	
		Name of partnership	
			EIN of partnership
		ck up its pro rata share of gain on the transfer of partnership assets?	
		osing of its entire interest in the partnership?	Yes
	urities market?		Yes No
Part II		e Foreign Corporation Information (see instructions)	
		e (foreign corporation)	5a Identifying number, if any
PEG GL	OBAL PRIVA	TE EQUITY IX OFFSHORE SPECIAL L.P.	
	ress (including		5b Reference ID number
		ANY (CAYMAN) LIMITED, ONE CAPITAL PLACE, PO	
	-	1103 CAYMAN ISLANDS	PEGGLOBALIX
	ntry code of c	ountry of incorporation or organization	
CJ	· · · · · · · · · ·		
	-	cterization (see instructions) PARTNERSHIP	
		preign corporation a controlled foreign corporation?	Yes X No

⁻ orm 926 (Rev. 11-20	18)	COMMUNITY	FDN	OF	GREATER	DES	MOINES	F/K/A	GREATER	DES	MOINES	COMMUNIT#2=F601N39033	5
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Page	2

No No

X Yes

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

Section A - Oash					
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	12/31/2022		773,481.		

10	Was cash the only property transferred?	
10	was cash the only property indisience.	

If "Yes," skip the remainder of Part III and go to Part IV.

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

	Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	Gain reco	(e) ognized on Insfer	
Stock								
secur	ities							
Inven	tory							
Other	r property							
(not li	sted under							
another category)								
				(
Property with built-in loss								
Total	S							
11	recognition agreement	t was filed?	es subject to section 367(a) v		[Yes	No	
12 a	a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? If "Yes," go to line 12b.							
b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch								
	(including a branch that	hat is a foreign disregarded entity) to a specified 10%-owned foreign corporation?						
	If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.							
С	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the							
transferee foreign corporation?						Yes	No	
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.								
d	Enter the transferred lo	oss amount included	in gross income as required	under section 91 🕨 \$ _				
13	Did the transferor transfer property described in section 367(d)(4)?						No No	

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

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

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

14 a	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life		
	reasonably anticipated to exceed 20 years?	Yes	No No
b		Yes	No
с	Did the transferor choose to apply the 20-year inclusion period provided under Regulations section		
	1.367(d)-1(c)(3)(ii) for any intangible property?	Yes	No No
d	If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable		
	to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in		
	Regulations section 1.367(d)-1(c)(3)(ii) 🕨 💲		
15	Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any		
	time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?	Yes	No No
Sup	plemental Part III Information Required To Be Reported (see instructions)		

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

16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	(a) Before % (b) After%		
17	Type of nonrecognition transaction (see instructions) IRC SECTION 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	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
20 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 No
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation		
	covered by section 367(e)(1)? See instructions	Yes	X No
	\sim	Form 926 (F	Rev. 11-2018)

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Electronic Filing PDF Attachment

Statement Pursuant to §1.351-3(a) by Montauk Triguard Fund VII LP EIN: 82-2829807, a Significant Transferor

- 1. Name and employer identification number of the transferee corporation: Name: VEPF V Polaris Blocker Reference ID Number: VEPFVPB
- 2. Date of the transfer of assets: September 27, 2021
- Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer: Fair Market Value: \$87 Basis: \$87
- 4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange: Not Applicable.

Statement Pursuant to §1.351-3(a) by Montauk Triguard Fund VII LP EIN: 82-2829807, a Significant Transferor

- Name and employer identification number of the transferee corporation: Name: By Miles Group Ltd. Reference ID Number: BYMILESGROUP
- 2. Date of the transfer of assets: December 31, 2021
- Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer: Fair Market Value: \$6 Basis: \$6
- 4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange: Not Applicable.

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines EIN: 42-6139033, a Significant Transferor

- 1. Name and employer identification number of the transferee corporation: Name: PEG Global Private Equity Institutional Investors VI Offshore Special L.P. Reference ID Number: PEGGLOBALVI
- 2. Date of the transfer of assets: December 31, 2022

 Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer: Fair Market Value: \$230,974 Basis: \$230,974

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines EIN: 42-6139033, a Significant Transferor

- 1. Name and employer identification number of the transferee corporation: Name: PEG Global Private Equity VII Offshore Special L.P. Reference ID Number: PEGGLOBALVII
- 2. Date of the transfer of assets: December 31, 2022

 Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer: Fair Market Value: \$864,705 Basis: \$864,705

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines EIN: 42-6139033, a Significant Transferor

- 1. Name and employer identification number of the transferee corporation: Name: Mercer Hedge Fund Investors SPC Reference ID Number: MERCERHEDGEFUND
- 2. Date of the transfer of assets: December 31, 2022

 Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer: Fair Market Value: \$1,350,000 Basis: \$1,350,000

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines EIN: 42-6139033, a Significant Transferor

- 1. Name and employer identification number of the transferee corporation: Name: Pinehurst Institutional Ltd. Reference ID Number: PINEHURST
- 2. Date of the transfer of assets: December 31, 2022

 Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer: Fair Market Value: \$400,000 Basis: \$400,000

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines EIN: 42-6139033, a Significant Transferor

- 1. Name and employer identification number of the transferee corporation: Name: Sands Capital Emerging Markets Growth Feeder Fund (Cayman), Limited Reference ID Number: SANDSCAPITAL
- 2. Date of the transfer of assets: December 31, 2022

 Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer: Fair Market Value: \$500,000 Basis: \$500,000

4. Date and control number of any private letter ruling(s) ssued by the Internal Revenue Service in connection with the section 351 exchange: Not Applicable.

June.

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines EIN: 42-6139033, a Significant Transferor

- Name and employer identification number of the transferee corporation: Name: PEG Global Private Equity IX Offshore Special L.P. Reference ID Number: PEGGLOBALIX
- 2. Date of the transfer of assets: December 31, 2022

 Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer: Fair Market Value: \$773,481 Basis: \$773,481

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1.6038B-1(c)(1) - Transferor:		Montauk Triguard Fund VII LP EIN: 82-2829807		
		1400 Newport Center Drive, Ste 250 Newport Beach, CA 92660		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	VEPF V Polaris Blocker		
		C/O Maples Corporate Services Limited PO Box 309, Ugland House		
		Grand Cayman, Cayman Islands		
		KY1-1104		
		Country of incorporation: CJ		
	(ii) Description of Transfer:	Stock and Securities \$87		
1.6038B-1(c)(3) - Consideration F	Received:	Additional paid in capital of \$87		
1.6038B-1(c)(4) - Description of 1	Fransfer:	Fair Market Value of Cash:	\$	-
		Basis in Business Cash:	\$	-
		Fair Market Value of Business Assets:	\$	87
		Basis in Business Assets:	\$	87
		Fair Market Value of Other Current Assets:	\$	-
		Basis in Business Other Current Assets:	\$	-
		Fair Market Value of Land	\$	_
		Basis in Business Land:	Գ \$	-
	$C \times$		Ŧ	
		Fair Market Value of Depreciable Assets:	\$	-
	, S	Basis in Business Depreciable Assets:	\$	-
		Fair Market Value of Other Long Term Assets:	\$	-
		Basis in Business Other Long Term Assets:	\$	-
		Fair Market Value of Intangible Assets:	\$	
	. ()	Basis in Business Intangible Assets:	Ψ \$	-
			Ŧ	
		Fair Market Value of Liabilities in Active		
		Trade or Business:	\$	-
	$\mathbf{\nabla}$	Basis in Liabilities in Active Trade or Business:	\$	_
)	Have of Dusiliess.	Ψ	-
$1.6038B_{1}(c)(5) = Transfer of force$	ign branch with previously deducted losses:	Not Applicable		
	agn branch with previously deducted losses.	Not Applicable		
$1.6020 \text{ P} \left(\frac{1}{2}\right)$ (6) Application of	a_{a}	Not Applicable		

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(6) - Application of section 367(a)(5):

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor: Montauk Triguard Fund VII LP EIN: 82-2829807 1400 Newport Center Drive, Ste 250 Newport Beach, CA 92660 1.6038B-1(c)(2) - Transfer: (i) Transferee: By Miles Group Ltd. 2-14 Shortlands Hammersmith London, United Kingdom W6 8DJ Country of incorporation: UK (ii) Description of Transfer: Stock and Securities \$6 Additional paid in capital o 1.6038B-1(c)(3) - Consideration Received: Fair Market Value of Cash 1.6038B-1(c)(4) - Description of Transfer: \$ Basis in Business Cash: \$ Fair Market Value of Business Assets: \$ 6 Basis in Business Assets: \$ 6 Fair Market Value of Other Current Assets: \$ Basis in Business Other Current Assets: \$ \$ Fair Market Value of Land Basis in Business Land: \$ 1001S Fair Market Value of Depreciable Assets: \$ Basis in Business Depreciable Assets: \$ Fair Market Value of Other Long Term Assets: \$ Basis in Business Other Long Term Assets: \$ \$ Fair Market Value of Intangible Assets: Basis in Business Intangible Assets: \$ Fair Market Value of Liabilities in Active Trade or Business: \$ Basis in Liabilities in Active Trade or Business: \$ 1.6038B-1(c)(5) - Transfer of foreign branch with previously deducted losses: Not Applicable

1.6038B-1(c)(6) - Application of section 367(a)(5):

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

,, _,, _	······································			
1.6038B-1(c)(1) - Transferor:		Community Foundation of Greater Des Moines EIN: 42-6139033 1915 Grand Avenue		
		Des Moines, IA 50309-7271		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	PEG Global Private Equity Institutional		
		Investors VI Offshore Special L.P.		
		Trident Trust Company (Cayman) Limited,		
		One Capital Place, PO Box 847		
		Grand Cayman, Cayman Islands KY1-1103		
		Country of incorporation: CJ		
	(ii) Description of Transfer:	Cash \$230,974		
	()			
1.6038B-1(c)(3) - Consideration Re	eceived:	Additional paid in capital of \$230,974		
1.6038B-1(c)(4) - Description of Tr	ansfer:	Fair Market Value of Cash:	\$	230,974
		Basis in Business Cash:	\$	230,974
		Fair Market Value of Business Assets:	¢	
		Fair Market Value of Business Assets: Basis in Business Assets:	\$ \$	-
			Ψ	
		Fair Market Value of Other Current Assets:	\$	-
		Basis in Business Other Current Assets:	\$	-
		Fair Market Value of Land	\$	-
	C N	Basis in Business Land:	\$	-
	6	Fair Market Value of Depreciable Assets:	\$	-
		Basis in Business Depreciable Assets:	\$	-
		Fair Market Value of Other Long Term Assets:	\$	_
		Basis in Business Other Long Term Assets:	\$	-
	C	-		
		Fair Market Value of Intangible Assets:	\$	-
		Basis in Business Intangible Assets:	\$	-
		Fair Market Value of Liabilities in Active		
	O^*	Trade or Business:	\$	-
		Basis in Liabilities in Active		
\sim		Trade or Business:	\$	-
1.6038B-1(c)(5) - Transfer of foreig	gn branch with previously deducted losses:	Not Applicable		

1.6038B-1(c)(6) - Application of section 367(a)(5):

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

·				
1.6038B-1(c)(1) - Transferor:		Community Foundation of Greater Des Moines EIN: 42-6139033		
		1915 Grand Avenue		
		Des Moines, IA 50309-7271		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	PEG Global Private Equity VII		
		Offshore Special L.P.		
		Trident Trust Company (Cayman) Limited,		
		One Capital Place, PO Box 847		
		Grand Cayman, Cayman Islands KY1-1103		
		Country of incorporation: CJ		
	(ii) Description of Transfer:	Cash \$864,705		
1.6038B-1(c)(3) - Consideration Red	ceived:	Additional paid in capital of \$864,705		
1.6038B-1(c)(4) - Description of Tra	nsfer:	Fair Market Value of Cash:	\$	864,705
		Basis in Business Cash:	\$	864,705
				,
		Fair Market Value of Business Assets:	\$	-
		Basis in Business Assets:	\$	-
		Fair Market Value of Other Current Assets:	\$	-
	(Basis in Business Other Current Assets:	\$	-
		Fair Market Value of Land	\$	-
		Basis in Business Land:	\$	-
		Fair Market Value of Depreciable Assets:	\$	-
		Basis in Business Depreciable Assets:	\$	-
		Fair Market Value of Other Long Term Assets:	\$	_
		Basis in Business Other Long Term Assets:	Ψ \$	-
	C		Ψ	
		Fair Market Value of Intangible Assets:	\$	-
		Basis in Business Intangible Assets:	\$	-
		Fair Market Value of Liabilities in Active		
	\mathbf{O}^{\star}	Trade or Business:	\$	-
		Basis in Liabilities in Active	Ŧ	
\sim		Trade or Business:	\$	-
1.6038B-1(c)(5) - Transfer of foreigr	h branch with previously deducted losses:	Not Applicable		

1.6038B-1(c)(6) - Application of section 367(a)(5):

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:		Community Foundation of Greater Des Moines EIN: 42-6139033 1915 Grand Avenue Des Moines, IA 50309-7271		
		Des momes, in 30303-1211		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	Mercer Hedge Fund Investors SPC Maples Corporate Services Limited P.O. Box 309 Ugland House Grand Cayman, Cayman Islands KY1-1104 Country of incorporation: CJ		
		Country of Incorporation. Co		
	(ii) Description of Transfer:	Cash \$1,350,000		
1.6038B-1(c)(3) - Consideration Rec	ceived:	Additional paid in capital of \$1,350,000		
1.6038B-1(c)(4) - Description of Tra	nsfer:	Fair Market Value of Cash: Basis in Business Cash:	\$ \$	1,350,000 1,350,000
		Fair Market Value of Business Assets: Basis in Business Assets:	\$ \$	-
		Fair Market Value of Other Current Assets: Basis in Business Other Current Assets:	\$ \$	-
		Fair Market Value of Land	\$	
		Basis in Business Land:	ф \$	-
	$C \mathbf{N}$	Busio in Business Luna.	Ψ	
		Fair Market Value of Depreciable Assets:	\$	-
		Basis in Business Depreciable Assets:	\$	-
		Fair Market Value of Other Long Term Assets:	\$	-
		Basis in Business Other Long Term Assets:	\$	-
		Fair Market Value of Intangible Assets:	¢	
		Basis in Business Intangible Assets:	\$ \$	-
			¥	
		Fair Market Value of Liabilities in Active		
		Trade or Business:	\$	-
		Basis in Liabilities in Active	¢	
	▼	Trade or Business:	\$	-
1.6038B-1(c)(5) - Transfer of foreign	n branch with previously deducted losses:	Not Applicable		
	the w 007(-)(F)			

1.6038B-1(c)(6) - Application of section 367(a)(5):

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:		Community Foundation of Greater Des Moines EIN: 42-6139033 1915 Grand Avenue Des Moines, IA 50309-7271		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	Pinehurst Institutional Ltd. Cayman Corporate Centre, 27 Hospital Road, 5th Floor, PO Box 102 Grand Cayman, Cayman Islands KY1-1103 Country of incorporation: CJ		
	(ii) Description of Transfer:	Cash \$400,000		
1.6038B-1(c)(3) - Consideration R	eceived:	Additional paid in capital of \$400,000		
1.6038B-1(c)(4) - Description of Tr	ransfer:	Fair Market Value of Cash: Basis in Business Cash:	\$ \$	400,000 400,000
		Fair Market Value of Business Assets: Basis in Business Assets:	\$ \$	-
	(Fair Market Value of Other Current Assets: Basis in Business Other Current Assets:	\$ \$	-
		Fair Market Value of Land	\$	_
		Basis in Business Land:	\$	_
	C V	Dasis in Dusiness Land.	Ψ	_
		Fair Market Value of Depreciable Assets:	\$	-
	S	Basis in Business Depreciable Assets:	\$	-
		Fair Market Value of Other Long Term Assets:	\$	_
		Basis in Business Other Long Term Assets:	\$	-
		Fair Market Value of Intangible Assets:	\$	_
		Basis in Business Intangible Assets:	\$	_
		-	Ψ	
		Fair Market Value of Liabilities in Active	¢	
		Trade or Business: Basis in Liabilities in Active	\$	-
	\mathbf{O}		¢	
\sim	•	Trade or Business:	\$	-
1.6038B-1(c)(5) - Transfer of forei	gn branch with previously deducted losses:	Not Applicable		

1.6038B-1(c)(6) - Application of section 367(a)(5):

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:		Community Foundation of Greater Des Moines		
		EIN: 42-6139033		
		1915 Grand Avenue Des Moines, IA 50309-7271		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	Sands Capital Emerging Markets		
		Growth Feeder Fund (Cayman), Limited		
		190 Elgin Avenue, George Town		
		Grand Cayman, Cayman Islands		
		KY1-9001 Country of incorporation: CJ		
		Country of incorporation. Co		
	(ii) Description of Transfer:	Cash \$500,000		
1.6038B-1(c)(3) - Consideration Rec	eived:	Additional paid in capital of \$500,000		
1.6038B-1(c)(4) - Description of Tra	nsfer:	Fair Market Value of Cash:	\$	500,000
		Basis in Business Cash:	\$	500,000
		Fair Market Value of Business Assets:	\$	-
		Basis in Business Assets:	\$	-
		Fair Market Value of Other Current Assets:	\$	-
		Basis in Business Other Current Assets:	\$	-
		Fair Market Value of Land	\$	_
		Basis in Business Land:	ф \$	-
	$c \times$		Ψ	
		Fair Market Value of Depreciable Assets:	\$	-
	.60	Basis in Business Depreciable Assets:	\$	-
		Fair Market Value of Other Long Term Assets:	\$	-
		Basis in Business Other Long Term Assets:	\$	-
		Enter Mander A Martine and Index with the Annual A	•	
		Fair Market Value of Intangible Assets:	\$ \$	-
	\sim	Basis in Business Intangible Assets:	φ	-
_		Fair Market Value of Liabilities in Active		
		Trade or Business:	\$	-
		Basis in Liabilities in Active	•	
	V	Trade or Business:	\$	-
\sim				
1.6038B-1(c)(5) - Transfer of foreign	branch with previously deducted losses:	Not Applicable		
$4 \text{ OOOD } 4(x)(0) \qquad Annelian time of a set$				

1.6038B-1(c)(6) - Application of section 367(a)(5):

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

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1.6038B-1(c)(1) - Transferor:		Community Foundation of Greater Des Moines EIN: 42-6139033		
		1915 Grand Avenue		
		Des Moines, IA 50309-7271		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	PEG Global Private Equity IX		
		Offshore Special L.P.		
		Trident Trust Company (Cayman) Limited,		
		One Capital Place, PO Box 847		
		Grand Cayman, Cayman Islands		
		KY1-1103 Country of incorporation: CJ		
		Country of incorporation: CJ		
	(ii) Description of Transfer:	Cash \$773,481		
1.6038B-1(c)(3) - Consideration Recei	ved:	Additional paid in capital of \$773,481		
1.6038B-1(c)(4) - Description of Trans	fer:	Fair Market Value of Cash:	\$	773,481
		Basis in Business Cash:	\$	773,481
			·	,
		Fair Market Value of Business Assets:	\$	-
		Basis in Business Assets:	\$	-
		Fair Market Value of Other Current Assets:	\$	_
	C	Basis in Business Other Current Assets:	\$	-
			·	
		Fair Market Value of Land	\$	-
	C	Basis in Business Land:	\$	-
		Fair Market Value of Depreciable Assets:	\$	_
		Basis in Business Depreciable Assets:	\$	-
			T	
		Fair Market Value of Other Long Term Assets:	\$	-
		Basis in Business Other Long Term Assets:	\$	-
		Fair Market Value of Intangible Assets:	\$	
		Basis in Business Intangible Assets:	φ \$	_
•		Dasis in Dusiness mangible Assets.	Ψ	
\sim		Fair Market Value of Liabilities in Active		
)	Trade or Business:	\$	-
		Basis in Liabilities in Active		
\sim		Trade or Business:	\$	-
1.6038B-1(c)(5) - Transfer of foreign b	ranch with previously deducted losses	Not Applicable		
	ranen wan previously deducted losses.	ποι πρηιοαρίο		

1.6038B-1(c)(6) - Application of section 367(a)(5):