EXTENDED TO NOVEMBER 15, 2024

Form 990-T **Exempt Organization Business Income Tax Return** OMB No. 1545-0047 (and proxy tax under section 6033(e)) For calendar year 2023 or other tax year beginning Go to www.irs.gov/Form990T for instructions and the latest information. epartment of the Treasury Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). Internal Revenue Service Name of organization (Check box if name changed and see instructions.) Check hox if address changed. COMMUNITY FDN OF GREATER DES MOINES **-***9033 F/K/A GREATER DES MOINES COMMUNITY FDN Print **B** Exempt under section Group exemption number (see instructions) X 501(c)(3 or Number, street, and room or suite no. If a P.O. box, see instructions. Type 7220(e) 1915 GRAND AVE 408(e) 408A]530(a) City or town, state or province, country, and ZIP or foreign postal code ∫529A]529(a) [DES MOINES, IA 50309-7271 Check box if 811,888,171. C Book value of all assets at end of year an amended return. X 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university Check organization type 6417(d)(1)(A) Applicable entity Check if filing only to claim Credit from Form 8941 Refund shown on Form 2439 Elective payment amount from Form 3800 Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation Enter the number of attached Schedules A (Form 990-T) X No During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes If "Yes," enter the name and identifying number of the parent corporation KARLA JONES 515-883-2701 The books are in care of Telephone number Total Unrelated Business Taxable Income Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) 0 1 1 Reserved 2 2 Add lines 1 and 2 3 3 Charitable contributions (see instructions for limitation rules) 0. 4 4 5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 5 Deduction for net operating loss. See instructions 6 6 7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 1,000. 8 Specific deduction (generally \$1,000, but see instructions for exceptions) 8 Trusts. Section 199A deduction. See instructions 9 9 Total deductions. Add lines 8 and 9 10 1 000. 10 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero 0. 11 11 Part II **Tax Computation** 0. Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) 2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Schedule D (Form 1041) Part I, line 11, from: Tax rate schedule or 3 Proxy tax. See instructions 3 Other tax amounts. See instructions 4 4 5 Alternative minimum tax 5 Tax on noncompliant facility income. See instructions 6 **Total.** Add lines 3 through 6 to line 1 or 2, whichever applies 0. Tax and Payments Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 1a Other credits (see instructions) 1b General business credit. Attach Form 3800 (see instructions) 1c Credit for prior-year minimum tax (attach Form 8801 or 8827) Total credits. Add lines 1a through 1d Subtract line 1e from Part II. line 7 0. 2 Amount due from Form 4255 3b Amount due from Form 8611 Amount due from Form 8697 Зс 3d Amount due from Form 8866 Other amounts due (see instructions) 0. Total amounts due. Add lines 3a through 3e 3f Total tax. Add lines 2 and 3f (see instructions). Check if includes tax previously deferred under section 1294. Enter tax amount here 0. Current net 965 tax liability paid from Form 965-A, Part II, column (k) 5

Form 9									Р	age 2
Part	III	Гах and Payments _{(continued})							
6 a	Paym	ents: Preceding year's overpayment	credited to the current year		6a					
b	Curre	nt year's estimated tax payments. C	neck if section 643(g) election	1						
	applie	es			6b					
С		eposited with Form 8868			6c					
d		gn organizations: Tax paid or withhel			6d					
е	Backı	up withholding (see instructions)			6e					
f		for small employer health insurance			6f					
g	Electi	ve payment election amount from Fo	orm 3800		6g					
h	Paym	ent from Form 2439			6h					
i		from Form 4136			6i					
j					6j		4			
7	Total	payments. Add lines 6a through 6j				<u></u>	7			
8	Estim	ated tax penalty (see instructions). C	heck if Form 2220 is attached	db			8			
9		ue. If line 7 is smaller than the total		•••			9			
10	Overp	payment. If line 7 is larger than the to	otal of lines 4, 5, and 8, enter	amount overpa	aid		10			
_11		the amount of line 10 you want: Cre				Refunded	1 11			
Part	IV :	Statements Regarding Cert	ain Activities and Othe	r Information	on (see	nstructions)				
1		y time during the 2023 calendar year	,		•		•	<u> </u>	Yes	No
		a financial account (bank, securities,	, ,	•	9					
	FinCE	N Form 114, Report of Foreign Bank	and Financial Accounts. If "	res," enter the	name of t	he foreign country	1			
	here				\bigcirc					X
2		g the tax year, did the organization re		-	tor of, or t	ransferor to, a				
		n trust?								Х
_		s," see instructions for other forms the				Φ.				
3		the amount of tax-exempt interest re								
4		available pre-2018 NOL carryovers h				post-2017 NOL o				
_		n on Schedule A (Form 990-T). Don't						6.		
5		2017 NOL carryovers. Enter the Busi			•					
	the ar	mounts shown below by any NOL cla		t II, line 17 for						
		Business Activit	25990			able post-2017 NC		3,349.		
-			23330	\$				3,349.		
				\$						
				\$						
	D	and four fruit was a second	\leftarrow	\$						
6 a		ved for future use								
Part		ved for future use Supplemental Information								
		dditional information. See instruction								
FIOVICE	any a	dditional information. See instruction	15.							
-										
-		nder penalties of perjury, I declare that I have example					ledge and t	pelief, it is true,		
Sign	co	rrect, and complete. Declaration of preparer (other	er than taxpayer) is based on all informat	tion of which prepar	er has any kn	owledge.				
Here				PRESIDENT			•	S discuss this re- er shown below (s		ith
	Si	gnature of officer	Date	Title			instructions			No
		Print/Type preparer's name	Preparer's signature	In	ate	Check	if PTI			,
Paid		The property of family				self-employe				
Prepa	ror	KATHY FAIRCHILD	KATHY FAIRCHILD	11	/12/24	Jan. Silipidyo		00222608		
Use C		Firm's name RSM US LLP	1			Firm's EIN		**-***432	15	
OSE (Ji ii y	400 LOCUST S	ST, STE 640							
		Firm's address DES MOINES,	IA 50309-2354			Phone no.	515-55	8-6600		

Form **990-T** (2023)

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

Go to www.irs.gov/Form990T for instructions and the latest information. Department of the Treasury Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). Internal Revenue Service

501(c)(3) Organizations Only

A N	lame of the organization COMMUNITY FDN OF GREATER DES MOINE F/K/A GREATER DES MOINES COMMUNITY FDN	NES			ployer identific	ation number
<u>c</u> ს	Inrelated business activity code (see instructions) 525990			D Se	quence: ¹	L of 1
E [Describe the unrelated trade or business INVESTMENT IN PART	NERSI	HIPS			
	t Unrelated Trade or Business Income		(A) Income	(B) E ₂	penses	(C) Not
Pal	Chilelated Trade of Business income		(A) Income	(6) 6	perises	(C) Net
	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				
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form					
	1120)). See instructions	4a				
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b				
С	Capital loss deduction for trusts	4c				
5	Income (loss) from a partnership or an S corporation (attach	_	62.8	75		-62,875.
•	statement) STATEMENT 1	5 6	02,0			02,013.
6	Rent income (Part IV)	7				
7	Unrelated debt-financed income (Part V)	-				
8	Interest, annuities, royalties, and rents from a controlled					
•	organization (Part VI)	8				
9	Investment income of section 501(c)(7), (9), or (17)	9)			
40	organizations (Part VII)					
10	Exploited exempt activity income (Part VIII)	10				
11	Advertising income (Part IX)					
12	Other income (see instructions; attach statement)		(2.0)	7.5		C2 07F
<u>13</u>	Total. Combine lines 3 through 12	13	-62,8	/5.		-62,875.
Pa	til Deductions Not Taken Elsewhere. See instruct directly connected with the unrelated business in			deductions	Deduction	s must be
1	Compensation of officers, directors, and trustees (Part X)				1	
2	Salaries and wages					
3	Repairs and maintenance				3	
4	Bad debts					
5	Interest (attach statement). See instructions					
6	Taxes and licenses					
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)					
14	Other deductions (attach statement)				14	9,887.
15	Total deductions. Add lines 1 through 14					9,887.
16	Unrelated business income before net operating loss deduction. S					
	column (C)				16	-72,762.
17	Deduction for net operating loss. See instructions					0.
18	Unrelated business taxable income. Subtract line 17 from line 10					-72,762.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part	III Cost of Goods Sold Enter met	hod of inventory valuat	ion		r ago <u>z</u>
1	Inventory at beginning of year			1	
2	Purchases			_	
3	Cost of labor				
4	Additional section 263A costs (attach statement)			4	
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7	Inventory at end of year			_	
8	Cost of goods sold. Subtract line 7 from line 6. Enter I			_	
9	Do the rules of section 263A (with respect to property	•			Yes No
Part	IV Rent Income (From Real Property and	Personal Proper	ty Leased With	Real Property)	
1	Description of property (property street address, city, s	tate, ZIP code). Check	if a dual-use. See ins	tructions.	
	A			_ \	
	В				
	c 🗆				•
	D				
	·	Α	В	С	D
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%)				
b	From real and personal property (if the				·
	percentage of rent for personal property exceeds				
	50% or if the rent is based on profit or income)				
С	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A	A through D. Enter here	e and on Part I, line 6,	column (A)	0.
	Deductions directly connected with the income				
4	in lines 2a and 2b (attach statement)				
		(1			
5	Total deductions. Add line 4, columns A through D. E	nter here and on Part I	, line 6, column (B)		0.
Part '					
1	Description of debt-financed property (street address,	city, state, ZIP code). C	theck if a dual-use. Se	ee instructions.	
	<u>A</u>				
	B				
	D	Α	В	С	
2	Gross income from or allocable to debt-financed	A	В		<u>U</u>
_	property				
3	Deductions directly connected with or allocable				_
J	to debt-financed property				
а	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b,				_
·	columns A through D)				
4	Amount of average acquisition debt on or allocable				
7	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
J	financed property (attach statement)				
6	Divide line 4 by line 5	%	9	6 %	<u></u> %
7	Gross income reportable. Multiply line 2 by line 6	70	7	70	70
8	Total gross income (add line 7, columns A through D)	Enter here and on Do	rt Lline 7 column (A)	ı	0.
3	Total gross moonic (add line 1, columns A tillough b)	. Enter here and on Fa	, iiiic 7, coluiiii1 (A)		
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A thr	ough D. Enter here and	d on Part I. line 7. coli	umn (B)	0.
11	Total dividends-received deductions included in line				0.

Part	VI Interest, Annu	ities, Ro	oyalties, and Re	ents Fron	m Contro	lled O	rganization	S (see instruc	tions)	Page 3
	·							lled Organization		
	Name of controlled organization	d	2. Employer identification number	incom	unrelated ne (loss) tructions)	4. Tota	al of specified nents made	5. Part of colu that is included controlling orga tion's gross inc	mn 4 in the aniza-	6. Deductions directly connected with income in column 5
<u>(1)</u>										
(2)										
(3)										
(4)										
	Tavabla la sans	0.1		T	Controlled Or	•	1	-f l O		Dadwatiana dinasti.
,	. Taxable Income	in	Net unrelated acome (loss) e instructions)		otal of specif yments mad		that is inc	of column 9 luded in the organization's income	4	Deductions directly connected with come in column 10
(1)										
(2)										V
(3)										
(4)										
							Enter here	ins 5 and 10. and on Part I, olumn (A).	Ente	d columns 6 and 11. er here and on Part I, ine 8, column (B).
Totals								0.		0.
Part	VII Investment I	ncome	of a Section 50	1(c)(7), (9	9), or (17)	Orgar	nization (s	ee instructions)		
	1. Desc	ription of	income		2. Amou incon		3. Deduction directly connected (attach states	ected (attach s	-asides tatemer	5. Total deductions and set-asides (add cols 3 and 4)
(1)										
(2)										
(3)										
(4)										
					Add amou column 2.					Add amounts in column 5. Enter
					here and or	n Part I,				here and on Part I,
					line 9, colu					line 9, column (B).
Totals Part	VIII Exploited E	vomat A	ctivity Income	Othor T	han Adve	0.	l lnoomo	·	\	0.
				, Ouler I	nan Auve	ı uəniç	g income (see instructions) 	
1 2	Description of exploite Gross unrelated busine	•		nose Entor	horo and o	n Dort I	line 10. colum	2 (4)	2	
3	Expenses directly con								-	
Ū	•		- T						3	
4	Net income (loss) from									
-	` '					•			4	
5	Gross income from ac	ivity that i	s not unrelated busi	iness incon	ne				5	
6	Expenses attributable								6	
7	Excess exempt expens									
	4. Enter here and on P	art II, line	12						7	

Schedule A (Form 990-T) 2023

_			
- ຊ	C	e	

Part	IX Advertising Income				
1	Name(s) of periodical(s). Check box if reporting two	or more periodicals on a	consolidated basi	S.	
	A 🔲				
	В 🔲				
	c 🗆				
	D				
Enter a	amounts for each periodical listed above in the corres	sponding column.			
		Α	В	С	D
2	Gross advertising income				
	Add columns A through D. Enter here and on Part	l, line 11, column (A)			0.
а			_		
3	Direct advertising costs by periodical				4
а	Add columns A through D. Enter here and on Part	l, line 11, column (B)			0.
			_		
4	Advertising gain (loss). Subtract line 3 from line				, ,
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column in				
	line 4 showing a loss or zero, do not complete				
	lines 5 through 7, and enter -0- on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is less			7	
	than line 6, enter -0-				
8	Excess readership costs allowed as a				
	deduction. For each column showing a gain on				
	line 4, enter the lesser of line 4 or line 7				
а	Add line 8, columns A through D. Enter the greater	of the line 8a columns tot	al or -0- here and	on	
	Part II, line 13				0.
Part	X Compensation of Officers, Directo	ors, and Trustees (s	ee instructions)	1	
				3. Percentage	4. Compensation
	1. Name	2. Title		of time devoted	attributable to
		9		to business	unrelated business
(1)				%	
(2)		*		%	
(3)		'		%	
(4)				<u>%</u>	
T-4-1	Enter have and an Deat II. line 1				0
Part	Enter here and on Part II, line 1 XI Supplemental Information (see inst				0.
rait	XI Supplemental Information (see inst	ructions)			
	(V)				
	$\overline{}$				
	X .				
-					

FORM 990-T (A) INCOME (LOSS) FROM P	ARTNERSHIPS	STATEMENT 1
		NET INCOME
DESCRIPTION		OR (LOSS)
MONTAUK TRIGUARD FUND V LP - ORDINARY BUSINE	SS INCOME	
(LOSS)		-5,269
MONTAUK TRIGUARD FUND VII LP - ORDINARY BUSI	NESS INCOME	C1 240
(LOSS) NORTHGATE IV, LP - ORDINARY BUSINESS INCOME	/TOGG\	-61,348 3,946
NEWBURY IV LP - ORDINARY BUSINESS INCOME (LO		-204
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5		-62,875
		<
FORM 990-T (A) OTHER DEDUCT	IONS	STATEMENT 2
DESCRIPTION	//	AMOUNT
INVESTMENT FEES		9,887
TOTAL TO SCHEDULE A, PART II, LINE 14		9,887
)	
, O		
990-T SCH A POST-2017 NET OPERATING	LOSS DEDUCTION	STATEMENT 3
Loss		
TAX YEAR LOSS SUSTAINED APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/20 79,330. 0. 12/31/21 55,474. 0.	79,330. 55,474.	79,330. 55,474.
12/31/21 55,474. 0. 12/31/22 68,545. 0.	68,545.	68,545.
NOL CARRYOVER AVAILABLE THIS YEAR	203,349.	203,349.
		

Form **4626**

Department of the Treasur Internal Revenue Service **Alternative Minimum Tax-Corporations**

Attach to your tax return.

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

0000

2023

OMB No. 1545-0123

Employer identification number COMMUNITY FDN OF GREATER DES MOINES F/K/A GREATER DES MOINES COMMUNITY FDN **-***9033 Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? Yes If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D). X No Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B). Applicable Corporation Determination (Report all amounts in U.S. dollars.) If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II. (b) Second Preceding (c) Third Preceding (a) First Preceding Year Ended ear Ended Year Ended Net income or loss per applicable financial statement(s) (AFS) (see inst): Consolidated net income or loss per the AFS of the corporation 1a Include AFS net income or loss of other includible entities (add net income and subtract net loss) 1b Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) 1c d Adjustment for certain consolidating entries (see instructions) 1d Specified additional net income or loss item B. Reserved for future use 1e AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d Adjustments: 2 a Financial statements covering different tax years 2a Corporations that are not included on the taxpayer's consolidated return (see instructions) 2b c Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0-(see instructions for special rules if completing this form for an FPMG) 2c Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG) 2d Certain taxes (see instructions) 2е Patronage dividends and per-unit retain allocations (cooperatives only) 2f Alaska native corporations 2g Certain credits (see instructions) 2h Mortgage servicing income 2i Tax-exempt entities (organizations subject to tax under section 511) ... 2i 2k Depreciation Qualified wireless spectrum 21 Covered transactions 2m Adjustments related to bankruptcy and insolvency 2n Certain insurance company adjustments 20 Adjustment P - Reserved for future use 2p Adjustment Q - Reserved for future use 2q Adjustment R - Reserved for future use 2r s Adjustment S - Reserved for future use 2s Other (see instructions) 2z 3 Specified adjustment. Reserved for future use 3 4 Total adjustments. Combine lines 2a through 2z 5 AFSI. Combine lines 1f and 4 6 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5 6 3-year average annual AFSI (see instructions)

Page 2 Form 4626 (2023)

Part	I Applicable Corporation Determination (Report all amo	unts in U.S.	dollars.) (continued	")	
8	Is line 7 more than \$1 billion?		,		
	Yes. Continue to line 9.				
	No. STOP here and attach to your tax return.				
9	Is the corporation a member of an FPMG within the meaning of section	59(k)(2)(B)?			
	Yes. Continue to line 10.	() () (
	No. Continue to Part II.				
			(a)	(b)	(c)
			First Preceding	Second Precedi	
			Year Ended	Year Ended	Year Ended
10	AFSI for purposes of the \$100 million test before adjustments:				
	• •	100		1	
a	AFSI from line 5				
D	Aggregation differences (see instructions)	10b			
С	Total AFSI for purposes of the \$100 million test before adjustments.	40			
	Combine lines 10a and 10b	10c			
11	Adjustments:				
а	Income not effectively connected to a U.S. trade or business	11a			
b	(// /				
	(attach worksheet) (see instructions)				
С	Reserved for future use - Other adjustments 1				
d		11d	\wedge		
12	Total adjustments. Combine lines 11a and 11b	12			
13	Total AFSI for purposes of the \$100 million test. Combine lines				
	10c and 12	13			
14	AFSI of first, second, and third preceding tax years. Combine columns	(a), (b), and	(c) of line 13		14
15	3-year average annual AFSI for purposes of the \$100 million test			L1	15
16	Is line 15 \$100 million or more?				
	Yes. Continue to Part II.				
	No. STOP here. Attach to your tax return.				
					Form 4626 (2023)
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	. ()				
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	PUBLIC				
	Y				

Pai	Corporate Alternative Minimum Tax		<u>, </u>
1	Net income or loss per applicable financial statement(s) (AFS) (see instructions):		
а	Consolidated net income or loss per the AFS of the corporation	1a	-73,762.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
С	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d	Adjustment for certain consolidating entries (see instructions)	1d	
е	Specified additional net income or loss item D. Reserved for future use	1e	
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	-73,762.
2	Adjustments:		
а	Financial statements covering different tax years	2a	
b	Reserved for future use - Adjustment 2b	2b	
С	Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c	
d	The corporation's distributive share of adjusted financial statement income of partnerships	2d	4
e	Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S.		1
·	shareholder. If zero or less, enter -0 (See instructions)	2e	
f		2f	
g g	Amounts that are not effectively connected to a U.S. trade or business Certain taxes. Enter the amount from Part III, line 7	2g	
9 h	Determine and dividende and a second tracking the actions (a second tracking and)	2h	
ï		2i	
:			
J J		2j	
k	Mortgage servicing income Covered happfit plans described in section 56A(a)(11VD)	2k	
I 	Covered benefit plans described in section 56A(c)(11)(B)	21	
m	7	2m	
n	Depreciation	2n	
0	Qualified wireless spectrum	20	
р	Covered transactions	2p	
q	Adjustments related to bankruptcy and insolvency	2q	
r	Certain insurance company adjustments	2r	
S	AFSI adjustment S - Reserved for future use	2s	
t	AFSI adjustment T - Reserved for future use	2t	
u	AFSI adjustment U - Reserved for future use	2u	
Z	Other (see instructions)	2z	
3	Total adjustments. Combine lines 2a through 2z	3	
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	-73,762.
5	Financial statement net operating loss (FSNOL) (see instructions)	5	
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	
7	Multiply line 6 by 15% (0.15)	7	
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	
9	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-)	9	
10	Regular tax liability (see instructions)	10	
11	Base erosion minimum tax (see instructions)	11	
12	Combine lines 10 and 11	12	
13	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0 Enter here and on Form		
	1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	
Par	t III Adjustment for Certain Taxes Under Section 56A(c)(5)	1	Г
1	Current income tax provision - Foreign	1	
2	Current income tax provision - Federal	2	
3	Deferred income tax provision - Foreign	3	
4	Deferred income tax provision - Federal	4	
5	Income taxes included in equity method investment income	5	
6 a	Adjustment A - Reserved for future use	6a	
b	Adjustment B - Reserved for future use	6b	
c	Adjustment C - Reserved for future use	6с	
d	Adjustment D - Reserved for future use	6d	
е	Adjustment E - Reserved for future use	6e	
f	Adjustment F - Reserved for future use	6f	
g	Adjustment G - Reserved for future use	6g	
h	Adjustment H - Reserved for future use	6h	
	Income taxes in other places	6z	
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Form 4626 (2023) Page 4

	rt IV Alternative Minimum Tax - Corporations Foreign Tax Credit			
Sec	tion I - AMT Foreign Tax Credit			
1	Domestic corporation AMT foreign income taxes:			
а	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B,			
	Part I, column 2(j)	1a		
b	Adjustment	1b		
С	Adjustment	1c		
d	Adjustment	1d		
е	Adjustment	1e		
f	Adjustment	1f		
g	Adjustment	1g		
2	Total domestic corporation AMT foreign income taxes. Combine lines 1a through 1g \dots		2	
3	Allowable controlled foreign corporation (CFC) AMT foreign income taxes:			
а	Pro-rata share of CFC AMT foreign income taxes from Part IV, Section II, line			
	11, column (n)	3a		
b	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3b		
С	Total CFC AMT foreign income taxes. Add lines 3a and 3b		Зс	
d	Percentage specified in section 55(b)(2)(A)(i)	3d 15%		
е	Pro-rata share of CFC net income described in section 56A(c)(3) (attach			
	worksheet) (see instructions)	3e		
f			3f	
g			3g	
4	CAMT FTC Line 4 - Reserved for future use		4	
5	CAMT FTC Line 5 - Reserved for future use		5	
6	Total AMT foreign income taxes. Combine lines 2 and 3g. Enter this amount on Part II, li	ne 8	6	Form 4626 (2023)

Department of the Treasury Internal Revenue Service

Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs) ▶Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

and ending DEC 31

OMB No. 1545-1910

Attachment Sequence No. **140**

Department of the T Internal Revenue Se		beginning JAN 1	, 202	3 ,	and ending DEC 31	, 20 23	-	Sequence No. 140
Name of person fi	•		s		-		er's ident	tifying number
F/K/A GREATER	DES MO	INES COMMUNITY	FDN			*	*_****	**
Number, street, a 1915 GRAND AV		or suite no. (or P.O.	box number if mail i	s not deliver	ed to street address)		
City or town, state DES MOINES, I	•							
iler's tax year begir	nning ⁵	JAN 1 , 2	20 23 , and ending	DEC 31	, 20 23			
		able lines and sched less otherwise indica		must be in	English. All amounts	must be stated in		
Check here [_	of a U.S. person f a U.S. person	FDE of a C		reign corporation (C	· —		olled foreign partnership ed foreign partnership
Check here	Initia	l Form 8858	Final Form 88	58			X	
1a Name and add SB AGRICOLA,	LTDA					b(1) U.S. identify **_*****	ving numb	per, if any
10640 COUNTY :	HWY D20				IA 50006	b(2) Reference II	D number	(see instructions)
c For FDE, count	try(ies) un	der whose laws org	anized and entity ty	pe under loc	al tax law	d Date(s) of orga 05 06 12	nization	e Effective date as FDE
						•		05/06/12
		tax treaty were clain 3, enter the treaty ar			n which principal activity is conducted	h Principal busin activity	ess	i Functional currency
						LAND RENTAL		
			DE's or FB's accoun	BRAZIL				BRL
in the United	States		S		custody of the books records, if different	s and records of the FDE C	or FB, and the	location of such books and
For the tax ov	wner of th	ne FDE or FB (if diffe	erent from the filer),	provide the f	ollowing (see instruc	ctions):		
a Name and add	dress	. ()		b Annual accound 01/01/23	ting period covered - 12/31/23	I by the re	turn (see instructions)
SUMMIT BRAZIL 10640 COUNTY :					c(1) U.S. identifyir			
ALDEN, IA 50	006	$\langle Q \rangle^{\vee}$			c(2) Reference ID	number (see instru	ctions)	
)			d Country under wh	nose laws organized	e Func	tional currency
					UNITED STATES		USD	
For the direct	t owner o	of the FDE or FB (if o	lifferent from the tax	owner), pro	vide the following (s	ee instructions):		
a Name and add	dress				b Country under	whose laws organiz	zed	
					c U.S. identifying	number, if any	d Func	tional currency
-	n the tax owr	ner and the FDE or FB, and			sification, and country of or	-		

SEE STATEMENT 4

Form 8858 (Rev. 9-2021) Page 2

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).

lf you i	are using the a	verage exchange rate (determined under section 989(b)), check the following b	<u>0</u> X			X
				Functional Currency	U.S. D	ollars
1		ots or sales (net of returns and allowances)	1			
2		ds sold	2			
3		(subtract line 2 from line 1)	3			
4			4			
5		was alkies and lisease fee	<u>5</u>	264,997.		53,076.
6		royalties, and license fees	7	204,337.	1	33,070.
7		ne from performance of services	8			
8		ency gain (loss)				
9		e	9	264,997.		53,076.
10		e (add lines 3 through 9)	10	204,337.		33,070.
11		tions (exclude income tax expense)	11			
12		expense	12			
13		ments	13			52 076
14 Sch	Net income edule C-1	(loss) per books Section 987 Gain or Loss Information	14	264,997.		53,076.
SCII	edule C-1	Section 907 dain of Loss information		(2)		-1
	Note: See the the FDE or F	ne instructions if there are multiple recipients of remittances from FB.		(a) Amount stated in functional currency of FDE or FB	Amount functional	
1	Remittances	from the FDE or FB	1	0.		0.
2		gain (loss) recognized by recipient	2			0.
3		gain (loss) deferred under Regulations section 1.987-12 (attach				
			3			
	ŕ				Yes	No
4	Were all rem	ittances from the FDE or FB treated as made to the direct owner?				Х
5		owner change its method of accounting for section 987 gain or loss with respe				
	from the FD	E or FB during the tax year? If "Yes," attach a statement describing the metho	d use	ed prior to		
	the change	and new method of accounting				Х
Sch	edule F	Balance Sheet				
		all amounts in U.S. dollars computed in functional currency and translated into se instructions for an exception for FDEs or FBs that use DASTM.	U.S.	dollars in accordance		
		. (.)		(a)	(b End of)
		Assets		Beginning of annual accounting period	accountin	annuai ig period
1	Cash and ot	her current assets	1	236,263.		236,263.
2	Other assets		2	25,537,194.	25	,537,194.
3			3	25,773,457.	25	,773,457.
		Liabilities and Owner's Equity	_			
4	Liabilities		4	1,082,220.	1	,082,220.
5	Owner's equ	uity	5	24,691,237.	24	,691,237.
6		es and owner's equity	6	25,773,457.	25	,773,457.
Sch	edule G	Other Information				
					Yes	No
1	During the t	ax year, did the FDE or FB own an interest in any trust?				Х
2	-	ax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in				
	partnership	•	-	•		х
3	-	if the FDE made its election to be treated as disregarded from its owner during owner claim a loss with respect to stock or debt of the FDE as a result of the ele	the t	tax year:		
4		ax year, did the FDE or FB pay or accrue any foreign tax that was disqualified f				
•	-	m)?				х
5		ax year, did the FDE or FB pay or accrue foreign taxes to which section 909 ap				
-	-	s that were previously suspended under section 909 as no longer suspended?	-	,		Х
010410	0.04-01-23				rm 8858 (I	20V 0-2021

Form 8858 (Rev. 9-2021) Page **3**

Sche	edule G Other Information (continued)			
		\vdash	Yes	No
6	Is the FDE or FB a qualified business unit as defined in section 989(a)?	📙		Х
	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.			
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			х
L	and 7c			A
b	Enter the total amount of the base erosion payments \$ Enter the total amount of the base erosion tax benefit \$			
c 8a	Enter the total amount of the base erosion tax benefit \$ During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base	1		
Od	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))	·	х
b	Enter the total amount of the base erosion payments \$	·		
c	Enter the total amount of the base erosion tax benefit \$			
9	Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between			
Ū	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.			
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),			
	does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?	L		Х
b	If "Yes," enter the amount of the dual consolidated loss > \$ (
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			
	defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c			Х
b	Enter the amount of the dual consolidated loss for the combined separate unit > \$ (_		
С	Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined)		
	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.			
	taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13	<u>,</u>		X
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	···· —		
С	If "Yes," is the documentation that is required for the permitted domestic use under Regulations section			
	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 taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e			
е	Enter the separate unit's contribution to the cumulative consolidated taxable income			
C	("cumulative register") as of the beginning of the tax year > \$ See instructions	ons		
13a	During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring	J113.		
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?			Х
b	If "Yes," enter the total amount of recapture			
Sche	edule H			
nport	ant: Enter the amounts on lines 1 through 6 in functional currency.			
1	Current year net income (loss) per foreign books of account	1		264,997.
2	Total net additions	2		
3	Total net subtractions	3		
4	Current earnings and profits (or taxable income-see instructions) (line 1 plus line 2 minus line 3)	4		264,997.
5	DASTM gain (loss) (if applicable)	5		
6	Combine lines 4 and 5	6		264,997.
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		53,076.
8	Enter exchange rate used for line 7			

Form 8858 (Rev. 9-2021) Page 4 Transferred Loss Amount (see instructions) Schedule I 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 Enter the transferred loss amount included in gross income as required under section 91. See Schedule J Income Taxes Paid or Accrued (see instructions) Foreign Tax Credit Separate Categories **Foreign Income Taxes** (a) Country or **(b)** Foreign Tax Year (YYYY-MM-DD) (d) Conversion (c) Foreign Currency (e) U.S. Dollars **(f)** Foreign Branch (h) General (i) Other (g) Passive Possession Rate STMT 5

PUBLICOIS

Form **8858** (Rev. 9-2021)

Totals

SCHEDULE M (Form 8858)

(Rev. September 2021) Department of the Treasury

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

OMB No. 1545-1910

Attach to Form 8858. Internal Revenue Service ► Go to www.irs.gov/Form8858 for instructions and the latest information. Name of person filing Form 8858 COMMUNITY FDN OF GREATER DES MOINES Identifying number **-***9033 F/K/A GREATER DES MOINES COMMUNITY FDN Name of FDE or FB U.S. identifying number, if any Reference ID number (see instructions) SB AGRICOLA, LTDA Name of tax owner U.S. identifying number, if any SUMMIT BRAZIL, LLC 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. 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. (d) Any foreign (e) Any U.S. person **Controlled Foreign Partnership** (c) Any domestic corporation or with a 10% or more corporation or partnership (b) U.S. person filing direct interest in the controlling or partnership this return controlled foreign controlled by the (a) Transactions of controlling or partnership (other FDE or FB filer (other than the controlled by the filer tax owner) than the filer) **Controlled Foreign Corporation** (d) Any foreign (e) 10% or more U.S. (f) 10% or more U.S. (c) Any domestic corporation or shareholder of any shareholder, or other (b) U.S. person filing corporation or partnership controlled corporation owner, of any entity (a) Transactions of this return partnership controlled by the filer (other controlling the tax controlling the tax FDF or FB by the filer than tax owner) owner owner X U.S. Tax Owner (d) Any foreign (c) Any domestic (e) Any foreign (b) U.S. person filing corporation (including corporation or partnership (including its this return partnership controlled its branches or branches or FDEs) (other than the disregarded entities) by the filer (other than controlling or controlled (a) Transactions of tax owner of the controlling or controlled the tax owner of the FDE or FB by the filer FDE or FB) by the filer FDE or FB) 1 Sales of inventory 2 Sales of property rights 3 Compensation received for certain services 4 Commissions received 5 Rents, royalties, and license fees received 6 Dividends/Distributions received Interest received 8 Loan guarantee fees received 9 Other 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 paid 16 Rents, royalties, and license fees paid 17 Interest paid 18 Loan guarantee fees paid Add lines 11 through 18 20 Amounts borrowed (see instructions) 21 Amounts loaned (see

instructions)

FORM 8858	ORGANIZATIONAL	CHART		STATEMENT	4
NAME OF ENTITY IN CHAIN OF OWNERSHIP	PERCENT OF OWNERSHIP	FDE' POSIT		COUNT ORGANI	
TAX CLASSIFICATION					
COMMUNITY FOUNDATION OF GREATE DOMESTIC ENTITY ELECTING TO			TION	US	
SUMMIT BRAZIL LLC DOMESTIC ENTITY ELECTING TO			SHIP	US	
ATTACHMENT FOR FORM 8858, LINE	5	N/			
FORM 8858 SCHEDULE J I	NCOME TAXES PA	D OR ACCRUE	D 	STATEMENT	5
(A) COUNTRY/POSSESSION: BRAZIL (B) FOREIGN TAX YEAR: 2023-1 FOREIGN INCOME TAXES	2-31	TAX CREDIT	SEPARATE (CATEGORIES	.
(C) (D) (E)	(F)	(G)	(H)	(I)	-
FOREIGN CONVERSION U.S. CURRENCY RATE DOLLAR	FOREIGN BRANCH	PASSIVE	GENERAL	OTHER	
0. 4.992779	1 0				
PUBLIC					

(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.

Internal Revenue Service Attach to your income tax return for the year of the transfer or distribution.

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

OMB No. 1545-0026

Tart C.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	**-***9033
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	e)) by
five or fewer domestic corporations?	
b Did the transferor remain in existence after the transfer?	Yes No
If not, list the controlling shareholder(s) and their identifying number(s).	
Controlling shareholder	Identifying number
	CO _X
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent could list the name and employer identification number (EIN) of the parent corporation.	orporation? X Yes No
Name of parent corporation	EIN of parent corporation
d Have basis adjustments under section 367(a)(4) been made?	Yes X No
 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as su complete questions 3a through 3d. a List the name and EIN of the transferor's partnership. 	uch under section 367),
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 establish	ned
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) PRIDENT TRUST COMPANY (CAYMAN) LIMITED, ONE CAPITAL PLACE, PO	5b Reference ID number
GRAND CAYMAN, KY1-1103 CAYMAN ISLANDS	
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) EXEMPTED LIMITED PARTNERSHIP	
9 Is the transferee foreign corporation a controlled foreign corporation?	Yes X No

	Regarding Tran	sfer of Property (see	instructi	ons)		r age z
Section A - Cash	(0)	/h)		(a)	(4)	(0)
Type of property	(a) Date of transfer	(b) Description of property		(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2023			295,182.		
10 Was cash the only pro If "Yes," skip the rema Section B - Other Pro	ainder of Part III and o					X Yes No
	(a)	(b)	Jubject	(c)	(d)	(e)
Type of property	Date of transfer	Description of property		narket value on e of transfer	Cost or other basis	Gain recognized on transfer
Stock and securities						
Inventory						*
Other property (not listed under another category)					0,	
Dua a auto contta						
Property with						
built-in loss						
Totals						
(including a branch th If "Yes," continue to li c Immediately after the transferee foreign corp If "Yes," continue to li d Enter the transferred l	foreign branch (included) b. domestic corporation at is a foreign disregatine 12c. If "No," skip I transfer, was the don poration? ine 12d. If "No," skip I loss amount included asfer property describ	that transferred substantiall arded entity) to a specified 1 ines 12c and 12d, and go to nestic corporation a U.S. shaline 12d, and go to line 13. in gross income as required ed in section 367(d)(4)?	y all of the 0%-owned o line 13.	assets of a foreig foreign corporation	n branch	Yes No Yes No Yes No Yes No Yes No
Section C - Intangible	Property Subje	ct to Section 367(d)			_	_
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length prid on date of transf		(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
 Totals						

Form	1926 (Rev. 11-2018) COMMUNITY FDN OF GREATER DES MOINES F/K/A GREATER DES MOINES COMMUNITY* FDN*9033	Page 3
b c	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ 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 No
	, i	NO
Sup	oplemental Part III Information Required To Be Reported (see instructions)	
D-	W. D. Additional Information Department Transfer of Dremoute (and National)	
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)	
16 17	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	
18	Indicate whether any transfer reported in Part III is subject to any of the following.	
а	Gain recognition under section 904(f)(3)	X No
b	Gain recognition under section 904(f)(5)(F)	X No
С	- · · · · · · · · · · · · · · · · · · ·	X No
d		X No
19	Did this transfer result from a change in entity classification?	X No
20 a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)	X No
	If "Yes," complete lines 20b and 20c.	
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	
С		
	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	☐ 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	X No

(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.

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

Information (coo instructions)

OMB No. 1545-0026

Part 0.5. 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	**-***9033
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	y
five or fewer domestic corporations?	Yes X No
b Did the transferor remain in existence after the transfer?	Yes No
If not, list the controlling shareholder(s) and their identifying number(s).	
Controlling shareholder	Identifying number
	() *
c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporate to the control of the contr	oration? 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
Thave basis adjustments under section our (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.	aa 5555 557.,,
a List the name and EIN of the transferor's partnership.	
Name of partnership	EIN of partnership
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?	Yes No
c Is the partner disposing of its entire interest in the partnership?	Yes No
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established	
securities market?	Yes No
Part II Transferee Foreign Corporation Information (see instructions)	
4 Name of transferee (foreign corporation)	5a Identifying number, if any
PINEHURST INSTITUTIONAL LTD.	**_*****
6 Address (including country)	5b Reference ID number
CAYMAN CORPORATE CENTRE, 27 HOSPITAL ROAD, 5TH FLOOR, PO BOX	
GRAND CAYMAN, KY1-1003 CAYMAN ISLANDS	
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

Part III Information	Regarding Tran	sfer of Property (see	instructi	ons)		<u></u>
Section A - Cash		,		•		
Type of property	(a) Date of transfer	(b) Description of property		(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2023			1,750,000.		
10 Was cash the only pro	ainder of Part III and o					X Yes No
Section B - Other Pro	* * * * * * * * * * * * * * * * * * * 	n intangible property	subject		· · · ·	
Type of property	(a) Date of transfer	(b) Description of property		(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities						
Inventory						*
Other property (not listed under another category)					0,	
Dua a auto o sitta						
Property with built-in loss						
Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? 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. Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13. 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. If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13. If "Yes," continue to line 12d. If skip line 12d, and go to line 13. If "No," skip Section C and questions 14a through 15.						
Section C - Intangible	Property Subje	ect to Section 367(d)				
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length pri on date of trans		(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

Form	1926 (Rev. 11-2018) COMMUNITY FDN OF GREATER DES MOINES F/K/A GREATER DES MOINES COMMUNITY FDN 9033	Page 3
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?	s No
	, ,	=
	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?	s 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?	s L 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)?	s No
Sup	plemental Part III Information Required To Be Reported (see instructions)	
Pai	rt IV Additional Information Regarding Transfer of Property (see instructions)	
16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.	
	(a) Before 1.114 % (b) After 1.511 %	
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		s X No
b	0 1 111 1 11 00 (0)(0)(0)	s X No
c		
	Exchange gain under section 987	
19	Did this transfer result from a change in entity classification?	
LU a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) [L] Yes, " complete lines 20b and 20c.	, <u></u> INU
L		
	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)?	s No
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation	\[\tau_{\bar{\chi}}\]
	covered by section 367(e)(1)? See instructions	s X No

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.

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

OMB No. 1545-0026

Par	t I U.S. Transferor Information (see instructions)			
	of transferor		Identifying numbe	(see instructions)
	munity Fdn of Greater Des Moines /a Greater Des Moines Community Fdn		**-***9033	
	Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corpor	ntion?	Yes	X No
	If the transferor was a corporation, complete questions 2a through 2d.	ation?	L res	LA NO
	If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368)	(c)) by		
а	five or fewer domestic corporations?	,	Yes	X No
h	Did the transferor remain in existence after the transfer?		=	□ No
	If not, list the controlling shareholder(s) and their identifying number(s).			140
	Controlling shareholder	I ₍	dentifying number	
			Y	
С	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 parent corporation	EIN	of parent corporation	on
d	Have basis adjustments under section 367(a)(4) been made?		Yes	X No
	If the transferor was a partner in a partnership that was the actual transferor (but is not treated as	such under sec	ction 367),	
	complete questions 3a through 3d.			
а	List the name and EIN of the transferor's partnership.			
	Name of partnership	E	EIN of partnership	
h	Did the partner pick up its pro rata share of gain on the transfer of partnership assets?		Yes	No
	Is the partner disposing of its entire interest in the partnership?			□ No
	Is the partner disposing of an interest in a limited partnership that is regularly traded on an establish			
	securities market?		Yes	☐ No
Par				
4	Name of transferee (foreign corporation)	5a	a Identifying numbe	er, if any
SAN	DS CAPITAL EMERGING MARKETS GROWTH FEEDER FUND (CAYMAN), L	*	**_****	
	Address (including country)	5k	Reference ID num	ber
	ELGIN AVENUE, GEORGE TOWN			
	CAYMAN, KY1-9001 CAYMAN ISLANDS			
	Country code of country of incorporation or organization			
CJ				
8 8	Foreign law characterization (see instructions) MPTED COMPANY			
	Is the transferee foreign corporation a controlled foreign corporation?		Yes	X No
	is the transfere folelun corporation a controlled foreign corporation?		res	140

	Regarding Tran	sfer of Property (see i	nstructi	ons)				
Section A - Cash	(2)	(b)		(0)	(d)	(0)		
Type of property	(a) Date of transfer	(b) Description of property		(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer		
Cash	12/31/2023			1,000,000.				
If "Yes," skip the rema	If "Yes," skip the remainder of Part III and go to Part IV.							
		n intangible property	subject	1		(5)		
Type of property	(a) Date of transfer	(b) Description of property		(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer		
Stock and securities								
Inventory								
Other property (not listed under another category)					O _X			
Duamantus suittla								
Property with built-in loss								
Totals								
11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? 12 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 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. c 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. d Enter the transferred loss amount included in gross income as required under section 91 Yes No If "No," skip Section C and questions 14a through 15.								
Section C - Intangible	Property Subje	ect to Section 367(a)		T	<u> </u>	T		
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length pri on date of trans		(f) Income inclusion for year of transfer		
Property described in sec. 367(d)(4)								
Totals				1				

Form	n 926 (Rev. 11-2018) COMMUNITY FDN OF GREATER DES MOINES F/K/A GREATER DES MOINES COMMUNITY* FDN*90	033	Page 3
b c	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) 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 Yes Yes	No No No
	4		
Sup	oplemental Part III Information Required To Be Reported (see instructions)		
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)		
16 17	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before1.924 % (b) After2.830 % Type of nonrecognition transaction (see instructions) > IRC SECTION 351		
17 18	Indicate whether any transfer reported in Part III is subject to any of the following.		
а		Yes	X No
b		Yes	X No
c	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

(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.

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

OMB No. 1545-0026

Par	t I U.S. Transferor Information (see instructions)	•			
Name	e of transferor	Identifying r	umbe	r (see instructions)	
Con	munity Fdn of Greater Des Moines				
f/k	:/a Greater Des Moines Community Fdn	**_***9	033		
1	Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?	Y	es	X No	
2	If the transferor was a corporation, complete questions 2a through 2d.				
а	If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by				
	five or fewer domestic corporations?		es	X No	
b	Did the transferor remain in existence after the transfer?	X Y	es	∟ No	
	If not, list the controlling shareholder(s) and their identifying number(s).				
	Controlling shareholder	Identifying num	ber		
		X			
-					
С	If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?	X Y	es	No No	
	If not, list the name and employer identification number (EIN) of the parent corporation.				
	Name of parent corporation EI	N of parent corp	oratio	<u> </u>	
	Name of parent corporation	N of parent corp	orauc)II	
d	Have basis adjustments under section 367(a)(4) been made?	Y	es	X No	
2	If the transferer was a partner in a partnership that was the actual transferer (but is not tracted as such under s	postion 267\			
3	If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under scomplete questions 3a through 3d.	section 307),			
а	List the name and EIN of the transferor's partnership.				
	Name of partnership	EIN of partners	ship		
	Did the partner pick up its pro rata share of gain on the transfer of partnership assets?		es	No No	
	Is the partner disposing of its entire interest in the partnership?	Y	es	No	
d	Is the partner disposing of an interest in a limited partnership that is regularly traded on an established				
Dor	securities market? t II Transferee Foreign Corporation Information (see instructions)	Y	es	No	
Par	, , ,	Ca lalamatikainan n		:6	
4	Name of transferee (foreign corporation)	5a Identifying n	umbe	er, if any	
PEG	GLOBAL PRIVATE EQUITY IX OFFSHORE SPECIAL L.P.	**_****			
6	Address (including country)	5b Reference ID number			
	ENT TRUST COMPANY (CAYMAN) LIMITED, ONE CAPITAL PLACE, PO	, , , , , , , , , , , , , , , , , , ,			
GRAND CAYMAN, KY1-1103 CAYMAN ISLANDS					
7	Country code of country of incorporation or organization				
CJ					
8	Foreign law characterization (see instructions)				
	MPTED LIMITED PARTNERSHIP			T	
9	Is the transferee foreign corporation a controlled foreign corporation?	Y	es	X No	

Part III Information	Regarding Tran	sfer of Property (see	instructi	ons)		<u></u>
Section A - Cash		,		,		
Type of property	(a) Date of transfer	(b) Description of property	Fair m	(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2023			685,557.		
			_	•		
10 Was cash the only pro If "Yes," skip the rema		go to Part IV.			[X Yes No
Section B. Other Pro	norty (other the	n intangible property	cubicot	to coation 36	:7(d))	
	(a)	(b)	Subject	(c)	(d)	(e)
Type of property	Date of	Description of		narket value on e of transfer	Cost or other	Gain recognized on
Stock and	transfer	property	uai	e or transier	basis	transfer
securities						
Inventory						
involitory						
Other property						
(not listed under						
another category)					(1)	
anomie category,						
					>	
Property with						
built-in loss						
Totals						
2 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 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. c 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. d Enter the transferred loss amount included in gross income as required under section 91 S Did the transferor transfer property described in section 367(d)(4)? If "No," skip Section C and questions 14a through 15.						
Section C - Intangible	Property Subje	ect to Section 367(d)				
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length pri		(f) Income inclusion for year of transfer
		1 17				,
•						
Property described						
in sec. 367(d)(4)						
330. 007 (d)(T)						
 Totals						
						

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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?	s No
h	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?	=
	Did the transferor choose to apply the 20-year inclusion period provided under Regulations section	
·	1.367(d)-1(c)(3)(ii) for any intangible property?	s No
Ч	If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable	
u	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) \$\bigs\\$\$	
15	Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any	
15		s No
	time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?	S L NO
Sun	plemental Part III Information Required To Be Reported (see instructions)	
Оир	prementary are in information required to be reported (see instructions)	
	, •	
Pai	rt IV Additional Information Regarding Transfer of Property (see instructions)	
16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.	
	(a) Before947_ % (b) After1.050_ %	
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.	
.c a		s X No
b	0 1 111 1 11 00 (0) (0)	
c		
	Exchange gain under section 987	
19	Did this transfer result from a change in entity classification?	
20 a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) If "Yes," complete lines 20b and 20c.	S [140
h	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	
	Did the domestic corporation not recognize gain or loss on the distribution of property because the	
C		s No
04	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	> NO
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation	s X No
	covered by section 367(e)(1)? See instructions	s X No

	1	1	<u> </u>			
Transferee Corporation	Transferee ID Number	Transfer Date	FMV Before Exchange	Basis Before Exchange	Date of PLR	Control Number of PLR
PEG GLOBAL PRIVATE EQUITY VII OFFSHORE S	98-1398083	12/31/23	295,182.	295,182.		
PINEHURST INSTITUTIONAL LTD.	98-0536285	12/31/23	1,750,000.	1,750,000.		
SANDS CAPITAL EMERGING MARKETS GROWTH FE	46-5242100	12/31/23	1,000,000.	1,000,000.		
PEG GLOBAL PRIVATE EQUITY IX OFFSHORE SP	98-1520783	12/31/23	685,557.	685,557.		
PEG GLOBAL PRIVATE EQUITY IX OFFSHORE SP	98-1520783	12/31/23	685,557.	685,557.		
(6)						