

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

MASSACHUSETTS AUDUBON SOCIETY, INC.

EIN or SSN

04-2104702

Name and title of officer or person subject to tax

**ADRIENNE FRAZIER
CFAO, ASSISTANT TREASURER**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

| | | | |
|------------------------------------|-------------------------------------|---|--------------------------|
| 1a Form 990 check here | <input type="checkbox"/> | b Total revenue , if any (Form 990, Part VIII, column (A), line 12) | 1b _____ |
| 2a Form 990-EZ check here | <input type="checkbox"/> | b Total revenue , if any (Form 990-EZ, line 9) | 2b _____ |
| 3a Form 1120-POL check here | <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22) | 3b _____ |
| 4a Form 990-PF check here | <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part V, line 5) | 4b _____ |
| 5a Form 8868 check here | <input type="checkbox"/> | b Balance due (Form 8868, line 3c) | 5b _____ |
| 6a Form 990-T check here | <input checked="" type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4) | 6b <u>34,816.</u> |
| 7a Form 4720 check here | <input type="checkbox"/> | b Total tax (Form 4720, Part III, line 1) | 7b _____ |
| 8a Form 5227 check here | <input type="checkbox"/> | b FMV of assets at end of tax year (Form 5227, Item D) | 8b _____ |
| 9a Form 5330 check here | <input type="checkbox"/> | b Tax due (Form 5330, Part II, line 19) | 9b _____ |
| 10a Form 8038-CP check here | <input type="checkbox"/> | b Amount of credit payment requested (Form 8038-CP, Part III, line 22) | 10b _____ |

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **CBIZ ADVISORS, LLC** to enter my PIN **52546**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Adrienne Frazier

Date 05/05/2026

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

04713691068

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

BRENDA L. BOOTH

Date

05/05/26

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2024)

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

For calendar year 2024 or other tax year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

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

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

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

Department of the Treasury Internal Revenue Service

Form header section containing organization name (MASSACHUSETTS AUDUBON SOCIETY, INC.), address (208 SOUTH GREAT ROAD, LINCOLN, MA 01773), and book value of assets (401,973,582).

Form section containing organization type (501(c) corporation), filing status (credit from Form 8941), and contact information (ADRIENNE FRAZIER, 781-259-2162).

Table for Part I: Total Unrelated Business Taxable Income. Rows include total income (267,112), deductions (1,000), and final taxable income (266,112).

Table for Part II: Tax Computation. Rows include tax on corporations (55,884), proxy tax, and total tax (55,884).

Table for Part III: Tax and Payments. Rows include foreign tax credit (21,068), total credits (21,068), and total tax (34,816).

| Part III Tax and Payments (continued) | | | |
|--|--|----|----------|
| 5 | Current net 965 tax liability paid from Form 965-A, Part II, column (k) | 5 | 0. |
| 6a | Payments: Preceding year's overpayment credited to the current year | 6a | 15,723. |
| b | Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> | 6b | |
| c | Tax deposited with Form 8868 | 6c | 98,000. |
| d | Foreign organizations: Tax paid or withheld at source (see instructions) | 6d | |
| e | Backup withholding (see instructions) | 6e | |
| f | Credit for small employer health insurance premiums (attach Form 8941) | 6f | |
| g | Elective payment election amount from Form 3800 | 6g | |
| h | Payment from Form 2439 | 6h | |
| i | Credit from Form 4136 | 6i | |
| j | Other (see instructions) | 6j | |
| 7 | Total payments. Add lines 6a through 6j | 7 | 113,723. |
| 8 | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | 8 | |
| 9 | Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed | 9 | |
| 10 | Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid | 10 | 78,907. |
| 11 | Enter the amount of line 10 you want: Credited to 2025 estimated tax 57,839. Refunded | 11 | 21,068. |

| Part IV Statements Regarding Certain Activities and Other Information (see instructions) | | Yes | No |
|---|--|-----------------------------------|----|
| 1 | At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here | | X |
| 2 | During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? | | X |
| 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 carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6. | | |
| 5 | Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions. | | |
| Business Activity Code | | Available post-2017 NOL carryover | |
| 520000 | | \$ 59,189. | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| 6a | Reserved for future use | | |
| b | Reserved for future use | | |

Part V Supplemental Information

Provide any additional information. See instructions.

| | | | | | |
|-------------------------------|--|----------------------|----------|---|---|
| Sign Here | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | | May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| | Signature of officer | Date | Title | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | BRENDA L. BOOTH | BRENDA L. BOOTH | 05/05/26 | | P01342395 |
| | Firm's name | Firm's EIN | | | |
| | CBIZ ADVISORS, LLC | 26-3753134 | | | |
| Firm's address | Phone no. | | | | |
| 53 STATE STREET, 17TH FLOOR | 617-807-5000 | | | | |
| BOSTON, MA 02109 | | | | | |

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

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

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

1
OMB No. 1545-0047

2024

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

| | |
|---|--|
| A Name of the organization MASSACHUSETTS AUDUBON SOCIETY, INC. | B Employer identification number 04-2104702 |
| C Unrelated business activity code (see instructions) 520000 | D Sequence: 1 of 1 |

E Describe the unrelated trade or business **PASSIVE INVESTMENT INCOME**

| Part I Unrelated Trade or Business Income | | (A) Income | (B) Expenses | (C) Net |
|---|-----------|------------|--------------|----------|
| 1 a 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 | 331,372. | | 331,372. |
| b Net gain (loss) (Form 4797) (attach Form 4797). See instructions | 4b | | | |
| c Capital loss deduction for trusts | 4c | | | |
| 5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 1 | 5 | 17,334. | | 17,334. |
| 6 Rent income (Part IV) | 6 | | | |
| 7 Unrelated debt-financed income (Part V) | 7 | | | |
| 8 Interest, annuities, royalties, and rents from a controlled organization (Part VI) | 8 | | | |
| 9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) | 9 | | | |
| 10 Exploited exempt activity income (Part VIII) | 10 | | | |
| 11 Advertising income (Part IX) | 11 | | | |
| 12 Other income (see instructions; attach statement) | 12 | | | |
| 13 Total. Combine lines 3 through 12 | 13 | 348,706. | | 348,706. |

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 | 377. |
| 2 Salaries and wages | | 2 | 545. |
| 3 Repairs and maintenance | | 3 | |
| 4 Bad debts | | 4 | |
| 5 Interest (attach statement). See instructions | | 5 | |
| 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 | | 11 | |
| 12 Excess exempt expenses (Part VIII) | | 12 | |
| 13 Excess readership costs (Part IX) | | 13 | |
| 14 Other deductions (attach statement) SEE STATEMENT 2 | | 14 | 21,483. |
| 15 Total deductions. Add lines 1 through 14 | | 15 | 22,405. |
| 16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) | | 16 | 326,301. |
| 17 Deduction for net operating loss. See instructions STMT 3 STMT 5 | | 17 | 59,189. |
| 18 Unrelated business taxable income. Subtract line 17 from line 16 | | 18 | 267,112. |

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold Enter method of inventory valuation

| | | | |
|---|--|---|--|
| 1 | Inventory at beginning of year | 1 | |
| 2 | Purchases | 2 | |
| 3 | Cost of labor | 3 | |
| 4 | Additional section 263A costs (attach statement) | 4 | |
| 5 | Other costs (attach statement) | 5 | |
| 6 | Total. Add lines 1 through 5 | 6 | |
| 7 | Inventory at end of year | 7 | |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2 | 8 | |
| 9 | Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.
 A _____
 B _____
 C _____
 D _____

| | A | B | C | D |
|---|----|---|---|---|
| 2 Rent received or accrued | | | | |
| a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | | | | |
| b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | | | | |
| c 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 through D. Enter here and on Part I, line 6, column (A) | 0. | | | |
| 4 Deductions directly connected with the income in lines 2a and 2b (attach statement) | | | | |
| 5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) | 0. | | | |

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.
 A _____
 B _____
 C _____
 D _____

| | A | B | C | D |
|---|----|---|---|---|
| 2 Gross income from or allocable to debt-financed property | | | | |
| 3 Deductions directly connected with or allocable to debt-financed property | | | | |
| a Straight line depreciation (attach 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 to debt-financed property (attach statement) | | | | |
| 5 Average adjusted basis of or allocable to debt-financed property (attach statement) | | | | |
| 6 Divide line 4 by line 5 | % | % | % | % |
| 7 Gross income reportable. Multiply line 2 by line 6 | | | | |
| 8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) | 0. | | | |
| 9 Allocable deductions. Multiply line 3c by line 6 | | | | |
| 10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) | 0. | | | |
| 11 Total dividends-received deductions included in line 10 | 0. | | | |

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

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

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach statement) | 4. Set-asides (attach statement) | 5. Total deductions and set-asides (add cols 3 and 4) |
|--------------------------|---------------------|--|----------------------------------|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| | | Add amounts in column 2. Enter here and on Part I, line 9, column (A). | | Add amounts in column 5. Enter here and on Part I, line 9, column (B). |
| Totals | | 0. | | 0. |

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

| | | | |
|---|--|---|--|
| 1 | Description of exploited activity: _____ | | |
| 2 | Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) | 2 | |
| 3 | Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) | 3 | |
| 4 | Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 | 4 | |
| 5 | Gross income from activity that is not unrelated business income | 5 | |
| 6 | Expenses attributable to income entered on line 5 | 6 | |
| 7 | Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 | 7 | |

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

| | A | B | C | D |
|--|---|---|---|----|
| 2 Gross advertising income | | | | |
| a Add columns A through D. Enter here and on Part I, line 11, column (A) | | | | 0. |

| | | | | |
|--|--|--|--|----|
| 3 Direct advertising costs by periodical | | | | |
| a Add columns A through D. Enter here and on Part I, 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 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 | | | | |
| a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 | | | | 0. |

Part X Compensation of Officers, Directors, and Trustees (see instructions)

| 1. Name | 2. Title | 3. Percentage of time devoted to business | 4. Compensation attributable to unrelated business |
|---|----------|---|--|
| (1) BANCROFT POOR | CFO | 1.00% | 377. |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total. Enter here and on Part II, line 1 | | | 377. |

Part XI Supplemental Information (see instructions)

FORM 990-T (A)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 1

| DESCRIPTION | NET INCOME OR (LOSS) |
|--|-------------------------|
| ACCOLADE PARTNERS VII, L.P. - ORDINARY BUSINESS INCOME (LOSS) | -790. |
| ACCOLADE PARTNERS VII, L.P. - INTEREST INCOME | 148. |
| ACCOLADE PARTNERS VII, L.P. - OTHER PORTFOLIO INCOME (LOSS) | -678. |
| ACCOLADE PARTNERS VIII, L.P. - ORDINARY BUSINESS INCOME (LOSS) | -3,602. |
| ACCOLADE PARTNERS VIII, L.P. - OTHER PORTFOLIO INCOME (LOSS) | -738. |
| ACCOLADE PARTNERS VIII, L.P. - OTHER INCOME (LOSS) | 14. |
| EMINENCE PARTNERS, LP - ORDINARY BUSINESS INCOME (LOSS) | 24,695. |
| METROPOLITAN REAL ESTATE PARTNERS GLOBAL V, LP - ORDINARY BUSINESS INCOME (L | 1,004. |
| METROPOLITAN REAL ESTATE PARTNERS GLOBAL V, LP - NET RENTAL REAL ESTATE INCO | -43. |
| PARK STREET CAPITAL PRIVATE EQUITY FUND XI, LP - ORDINARY BUSINESS INCOME (L | 9,000. |
| PARK STREET CAPITAL PRIVATE EQUITY FUND XI, LP - NET RENTAL REAL ESTATE INCO | 295. |
| PARK STREET CAPITAL PRIVATE EQUITY FUND XI, LP - DIVIDEND INCOME | 134. |
| PARK STREET CAPITAL PRIVATE EQUITY FUND XI, LP - OTHER PORTFOLIO INCOME (LOS | -63. |
| PARK STREET CAPITAL PRIVATE EQUITY FUND XI, LP - OTHER INCOME (LOSS) | -9,523. |
| PARK STREET CAPITAL NATURAL RESOURCE FUND V, LP - ORDINARY BUSINESS INCOME (| 35,380. |
| PARK STREET CAPITAL NATURAL RESOURCE FUND V, LP - INTEREST INCOME | 352. |
| PARK STREET CAPITAL NATURAL RESOURCE FUND V, LP - ROYALTIES | 314. |
| PARK STREET CAPITAL NATURAL RESOURCE FUND V, LP - OTHER PORTFOLIO INCOME (LO | -124. |
| PARK STREET CAPITAL NATURAL RESOURCE FUND V, LP - OTHER INCOME (LOSS) | -196. |
| RCP FUND XIV, LP - ORDINARY BUSINESS INCOME (LOSS) | -21,447. |
| RCP FUND XIV, LP - NET RENTAL REAL ESTATE INCOME | -239. |
| RCP FUND XIV, LP - INTEREST INCOME | -56. |
| RCP FUND XIV, LP - DIVIDEND INCOME | 18. |
| RCP FUND XIV, LP - OTHER PORTFOLIO INCOME (LOSS) | 13,644. |
| RCP FUND XIV, LP - OTHER INCOME (LOSS) | -3,119. |
| RCP FUND XV, LP - ORDINARY BUSINESS INCOME (LOSS) | -12,635. |
| ACCOLADE PARTNERS IX LP - ORDINARY BUSINESS INCOME (LOSS) | -2,885. |
| ACCOLADE PARTNERS IX LP - OTHER INCOME (LOSS) | -2. |
| RCP FUND XVI, LP - ORDINARY BUSINESS INCOME (LOSS) | -1,265. |
| RCP FUND XVI, LP - INTEREST INCOME | 393. |
| RCP FUND XVI, LP - DIVIDEND INCOME | 498. |
| RCP FUND XVI, LP - OTHER PORTFOLIO INCOME (LOSS) | -5,857. |
| RCP FUND XVI, LP - OTHER INCOME (LOSS) | -470. |
| HIGHVISTA PRIVATE EQUITY III, LP - ORDINARY BUSINESS INCOME (LOSS) | 935. |

| | |
|---|----------|
| HIGHVISTA PRIVATE EQUITY III, LP - OTHER PORTFOLIO INCOME (LOSS) | -5. |
| HIGHVISTA PRIVATE EQUITY IV, LP - ORDINARY BUSINESS INCOME (LOSS) | 22,150. |
| HIGHVISTA PRIVATE EQUITY IV, LP - NET RENTAL REAL ESTATE INCOME | -559. |
| HIGHVISTA PRIVATE EQUITY VII, LP - ORDINARY BUSINESS INCOME (LOSS) | 478. |
| HIGHVISTA PRIVATE EQUITY VII, LP - NET RENTAL REAL ESTATE INCOME | 198. |
| HIGHVISTA PRIVATE EQUITY VII, LP - INTEREST INCOME | 1,144. |
| HIGHVISTA PRIVATE EQUITY VII, LP - DIVIDEND INCOME | 590. |
| HIGHVISTA PRIVATE EQUITY VII, LP - ROYALTIES | 1. |
| HIGHVISTA PRIVATE EQUITY VII, LP - OTHER PORTFOLIO INCOME (LOSS) | -688. |
| HIGHVISTA PRIVATE EQUITY VII, LP - OTHER INCOME (LOSS) | -2,787. |
| RCP FUND XVII, LP - ORDINARY BUSINESS INCOME (LOSS) | -15,665. |
| RCP FUND XVII, LP - INTEREST INCOME | 8. |
| RCP FUND XVII, LP - OTHER PORTFOLIO INCOME (LOSS) | -7,142. |
| RCP FUND XVII, LP - OTHER INCOME (LOSS) | -11,653. |
| HIGHVISTA GLOBAL PARTNERS, LP - ORDINARY BUSINESS INCOME (LOSS) | 8,472. |
| HIGHVISTA GLOBAL PARTNERS, LP - INTEREST INCOME | 1. |
| HIGHVISTA GLOBAL PARTNERS, LP - OTHER PORTFOLIO INCOME (LOSS) | -40. |
| HIGHVISTA GLOBAL PARTNERS, LP - OTHER INCOME (LOSS) | -387. |
| GREENBACKER DEVELOPMENT OPPORTUNITIES - INTEREST INCOME | 2,608. |
| GREENBACKER DEVELOPMENT OPPORTUNITIES - OTHER INCOME (LOSS) | -2,357. |
| HIGHVISTA INTERNATIONAL PARTNERS, LP - OTHER INCOME (LOSS) | -143. |
| HIGHVISTA VENTURE CAPITAL VI, L.P - ORDINARY BUSINESS INCOME (LOSS) | 18. |
| | 17,334. |
| TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5 | 17,334. |

| FORM 990-T (A) | OTHER DEDUCTIONS | STATEMENT 2 |
|---------------------------------------|------------------|-------------|
| DESCRIPTION | | AMOUNT |
| INVESTMENT MANAGEMENT FEES | | 21,270. |
| TAX PREPARATION FEES | | 213. |
| | | 21,483. |
| TOTAL TO SCHEDULE A, PART II, LINE 14 | | 21,483. |

FORM 990-T (A) POST 2017 NOL SCHEDULE STATEMENT 3

| PRIOR YEAR POST 2017 NOL | NOL DEDUCTION | CARRYFORWARD OF POST 2017 NOL |
|-----------------------------|---------------|----------------------------------|
| 59,189. | 59,189. | 0. |

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 4

| TAX YEAR | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING | AVAILABLE THIS YEAR |
|-----------------------------------|----------------|-------------------------------|-------------------|------------------------|
| 06/30/23 | 127,711. | 68,522. | 59,189. | 59,189. |
| NOL CARRYOVER AVAILABLE THIS YEAR | | | 59,189. | 59,189. |

SCH A (990-T) SCHEDULE A NOL DETAIL STATEMENT 5

| | |
|--|----------|
| TAXABLE INCOME FROM ALL ENTITIES | 326,301. |
| THIS ENTITIES PORTION OF TAXABLE INCOME | 326,301. |
| THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS | 100.00% |
| THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS | 0. |
| TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS | 326,301. |
| 80% INCOME LIMITATION | 261,041. |
| POST-2017 AVAILABLE | 59,189. |
| LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION | 59,189. |

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0123

2024

| | |
|--|---|
| Name MASSACHUSETTS AUDUBON SOCIETY, INC. | Employer identification number 04-2104702 |
|--|---|

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|--|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | 83. |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | |
| 6 Unused capital loss carryover (attach computation) | | | 6 | () |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h | | | 7 | 83. |

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

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|--|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | 325,923. |
| 11 Enter gain from Form 4797, line 7 or 9 | | | 11 | 5,366. |
| 12 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 12 | |
| 13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 13 | |
| 14 Capital gain distributions | | | 14 | |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h | | | 15 | 331,289. |

Part III Summary of Parts I and II

| | | |
|--|-----------|-----------------|
| 16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) | 16 | 83. |
| 17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | 17 | 331,289. |
| 18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns | 18 | 331,372. |

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

MASSACHUSETTS AUDUBON SOCIETY, INC.

04-2104702

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

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

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

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

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

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Date sold or disposed, (d) Proceeds, (e) Cost or other basis, (f) Code(s), (g) Amount of adjustment, (h) Gain or (loss). Includes entries for EMINENCE PARTNERS LP and others, ending with a Totals row showing a gain of 325,923.

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

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return

Identifying number

MASSACHUSETTS AUDUBON SOCIETY, INC.

04-2104702

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1a

1b

1c

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|---|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| | SEE STATEMENT 6 | | | | | | |
| 3 | Gain, if any, from Form 4684, line 39 | | | | | | 3 |
| 4 | Section 1231 gain from installment sales from Form 6252, line 26 or 37 | | | | | | 4 |
| 5 | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | | | | | | 5 |
| 6 | Gain, if any, from line 32, from other than casualty or theft | | | | | | 6 |
| 7 | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows | | | | | | 7 5,366. |
| Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. | | | | | | | |
| Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. | | | | | | | |
| 8 | Nonrecaptured net section 1231 losses from prior years. See instructions | | | | | | 8 |
| 9 | Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions | | | | | | 9 5,366. |

Part II Ordinary Gains and Losses (see instructions)

| | | | | | | | |
|--|--|--|--|--|--|------------|---------------|
| 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 11 | Loss, if any, from line 7 | | | | | | 11 () |
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable | | | | | | 12 |
| 13 | Gain, if any, from line 31 | | | | | | 13 |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a | | | | | | 14 |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 | | | | | | 15 |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824 | | | | | | 16 |
| 17 | Combine lines 10 through 16 | | | | | | 17 |
| 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below. | | | | | | | |
| a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions | | | | | | | |
| b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 | | | | | | | |
| | | | | | | 18a | |
| | | | | | | 18b | |

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) |
|---|--|--------------------------------------|----------------------------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| These columns relate to the properties on lines 19A through 19D. | | | |
| | | Property A | Property B |
| | | Property C | Property D |
| 20 | Gross sales price (Note: See line 1a before completing.) | 20 | |
| 21 | Cost or other basis plus expense of sale | 21 | |
| 22 | Depreciation (or depletion) allowed or allowable | 22 | |
| 23 | Adjusted basis. Subtract line 22 from line 21 | 23 | |
| 24 | Total gain. Subtract line 23 from line 20 | 24 | |
| 25 | If section 1245 property: | | |
| a | Depreciation allowed or allowable from line 22 | 25a | |
| b | Enter the smaller of line 24 or 25a | 25b | |
| 26 | If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | |
| a | Additional depreciation after 1975. See instructions | 26a | |
| b | Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions | 26b | |
| c | Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e | 26c | |
| d | Additional depreciation after 1969 and before 1976 | 26d | |
| e | Enter the smaller of line 26c or 26d | 26e | |
| f | Section 291 amount (corporations only) | 26f | |
| g | Add lines 26b, 26e, and 26f | 26g | |
| 27 | If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership. | | |
| a | Soil, water, and land clearing expenses | 27a | |
| b | Line 27a multiplied by applicable percentage | 27b | |
| c | Enter the smaller of line 24 or 27b | 27c | |
| 28 | If section 1254 property: | | |
| a | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions | 28a | |
| b | Enter the smaller of line 24 or 28a | 28b | |
| 29 | If section 1255 property: | | |
| a | Applicable percentage of payments excluded from income under section 126. See instructions | 29a | |
| b | Enter the smaller of line 24 or 29a. See instructions | 29b | |

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

| | | | |
|----|---|----|--|
| 30 | Total gains for all properties. Add property columns A through D, line 24 | 30 | |
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 | 31 | |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 | |

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

| | | (a) Section 179 | (b) Section 280F(b)(2) |
|----|---|-----------------|------------------------|
| 33 | Section 179 expense deduction or depreciation allowable in prior years | 33 | |
| 34 | Recomputed depreciation. See instructions | 34 | |
| 35 | Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35 | |

Name(s) shown on return

Identifying number

MASSACHUSETTS AUDUBON SOCIETY, INC.

04-2104702

A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions Yes No

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

| | | |
|--|---|--|
| 1 Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f) | 1 | |
| 2 Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included on line 2, column (f); and Part IV, line 6, column (d) ... | 2 | |
| 3 Enter the portion of line 2 allowed for 2024 | 3 | |
| 4 Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024 | 4 | |
| Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/> | | |
| 5 Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025 | 5 | |
| 6 Add lines 1, 3, 4, and 5 | 6 | |

Part II Figuring Credit Allowed After Limitations

Section A - Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax

| | | |
|---|-----|---------|
| 7 Regular tax before credits: | | |
| <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return. | 7 | 55,884. |
| 8 Alternative minimum tax: | | |
| <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11. Corporations. Enter the amount from Form 4626, Part II, line 13. Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. | 8 | 0. |
| 9 Add lines 7 and 8 | 9 | 55,884. |
| 10a Foreign tax credit | 10a | |
| b Certain allowable credits (see instructions) | 10b | |
| c Add lines 10a and 10b | 10c | |
| 11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | 11 | 55,884. |
| 12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- | 12 | 55,884. |
| 13 Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions | 13 | 7,721. |
| 14 Tentative minimum tax: | | |
| <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9. Corporations. Enter -0-. Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52. | 14 | |
| 15 Enter the greater of line 13 or line 14 | 15 | 7,721. |
| 16 Subtract line 15 from line 11. If zero or less, enter -0- | 16 | 48,163. |
| 17 Enter the smaller of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1) | 17 | |
| C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization. | | |

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2024)

Part II Figuring Credit Allowed After Limitations *(continued)*

Section B - Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

| | | | |
|----|---|----|----|
| 18 | Multiply line 14 by 75% (0.75). See instructions | 18 | |
| 19 | Enter the greater of line 13 or line 18 | 19 | |
| 20 | Subtract line 19 from line 11. If zero or less, enter -0- | 20 | |
| 21 | Subtract line 17 from line 20. If zero or less, enter -0- | 21 | |
| 22 | Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f) | 22 | |
| 23 | Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) | 23 | |
| 24 | Enter the applicable passive activity credit allowed for 2024. See instructions | 24 | |
| 25 | Add lines 22 and 24 | 25 | |
| 26 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 | 26 | 0. |

Section C - Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

| | | | |
|----|--|----|--------------------------|
| 27 | Subtract line 13 from line 11. If zero or less, enter -0- | 27 | 48,163. |
| 28 | Add lines 17 and 26 | 28 | |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- | 29 | 48,163. |
| 30 | Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions | 30 | 21,068. |
| 31 | Reserved | 31 | |
| 32 | Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions | 32 | |
| 33 | Enter the applicable passive activity credits allowed for 2024. See instructions | 33 | |
| 34 | Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions | 34 | |
| | Check this box if the carryforward was changed or revised from the original reported amount | | <input type="checkbox"/> |
| 35 | Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions | 35 | |
| 36 | Add lines 30, 33, 34, and 35 | 36 | 21,068. |
| 37 | Enter the smaller of line 29 or line 36. This is the amount allowed for specified credits | 37 | 21,068. |

Section D - Credits Allowed After Limitations

| | | | |
|----|--|----|---------|
| 38 | Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b. | 38 | 21,068. |
|----|--|----|---------|

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

| | (a) No. of items | (b) Elective payment or transfer registration number | (c) Pass-through or transferor credit entity EIN | (d) Credits subject to the passive activity limit, before application of the limit | (e) Credits not subject to the passive activity limits | (f) Credit transfer election amount (enter amounts transferred out as a negative amount) | (g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit | (h) Gross elective payment election (EPE) amount | (i) Amount of column (g) applied against tax in Part II | (j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i) |
|-------------------------------|---------------------------|---|--|---|--|---|---|---|---|--|
| 1 a Form 3468, Part II | | | | | | | | | | |
| b Form 7207 | | | | | | | | | | |
| c Form 6765 | | | | | | | | | | |
| d Form 3468, Part III | | | | | | | | | | |
| e Form 8826 | | | | | | | | | | |
| f Form 8835, Part II | | | | | | | | | | |
| g Form 7210 | | | | | | | | | | |
| h Form 8820 | | | | | | | | | | |
| i Form 8874 | | | | | | | | | | |
| j Form 8881, Part I | | | | | | | | | | |
| k Form 8882 | | | | | | | | | | |
| l Form 8864 (diesel) | | | | | | | | | | |
| m Form 8896 | | | | | | | | | | |
| n Form 8906 | | | | | | | | | | |
| o Form 3468, Part IV | | | | | | | | | | |
| p Form 8908 | | | | | | | | | | |
| q Form 7218, Part II | | | | | | | | | | |
| r Reserved | | | | | | | | | | |
| s Form 8911, Part II | | | | | | | | | | |
| t Form 8830 | | | | | | | | | | |
| u Form 7213, Part II | | | | | | | | | | |
| v Form 3468, Part V | | | | | | | | | | |
| w Form 8932 | | | | | | | | | | |
| x Form 8933 | | | | | | | | | | |
| y Form 8936, Part II | | | | | | | | | | |
| z Reserved | | | | | | | | | | |
| aa Form 8936, Part V | | | | | | | | | | |
| bb Form 8904 | | | | | | | | | | |
| cc Form 7213, Part I | | | | | | | | | | |
| dd Form 8881, Part II | | | | | | | | | | |
| ee Form 8881, Part III | | | | | | | | | | |
| ff Form 8864, line 8 | | | | | | | | | | |
| gg Form 7211, Part II | | | | | | | | | | |
| hh Reserved | | | | | | | | | | |
| ii Reserved | | | | | | | | | | |
| zz Other credits | | | | | | | | | | |
| 2 Add lines 1a - 1zz | | | | | | | | 0. | 0. | |

Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

| Current year credits from: | (a) No. of items | (b) Elective payment or transfer registration number | (c) Pass-through or transferor credit entity EIN | (d) Credits subject to the passive activity limit, before application of the limit | (e) Credits not subject to the passive activity limits | (f) Credit transfer election amount (enter amounts transferred out as a negative amount) | (g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit | (h) Gross elective payment election (EPE) amount | (i) Amount of column (g) applied against tax in Part II | (j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i) |
|----------------------------------|---------------------|---|---|---|---|---|---|---|--|---|
| 3 Form 8844 | | | | | | | | | | |
| 4 Specified credits: | | | | | | | | | | |
| a Form 3468, Part VI | | PL00124106HV | | | 21,068. | | 21,068. | 21,068. | 21,068. | 0. |
| b Form 5884 | | | | | | | | | | |
| c Form 6478 | | | | | | | | | | |
| d Form 8586 | | | | | | | | | | |
| e Form 8835, Part II | | | | | | | | | | |
| f Form 8846 | | | | | | | | | | |
| g Form 8900 | | | | | | | | | | |
| h Form 8941 | | | | | | | | | | |
| i Form 6765 ESB | | | | | | | | | | |
| j Form 8994 | | | | | | | | | | |
| k Form 3468, Part VII | | | | | | | | | | |
| l Reserved | | | | | | | | | | |
| m Reserved | | | | | | | | | | |
| z Other specified credits | | | | | | | | | | |
| 5 Add lines 4a - 4z | | | | | 21,068. | | 21,068. | 21,068. | 21,068. | 0. |
| 6 Add lines 2, 3, and 5 | | | | | 21,068. | | 21,068. | 21,068. | 21,068. | 0. |

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

| 15 | (a) Part III line number | (b) Elective payment or transfer registration number | EIN | | Credits subject to the passive activity limit | | | Not subject to the limit | | |
|----|---|---|--|---|--|---|--|---|---|--|
| | | | (c)(1) Pass-through entity EIN | (c)(2) Transferor entity EIN | Before applying the limit | | | (d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit | (e) Credits other than transfer election credits | (f)(1) Transfer election credits sold |
| | | | | | (d)(1) Credits other than credit transfer election credits | (d)(2) Credit transfer election credits sold | (d)(3) Credit transfer election credits purchased | | | |
| 1 | | | | | () | | | | () | |
| 2 | | | | | () | | | | () | |
| 3 | | | | | () | | | | () | |
| 4 | | | | | () | | | | () | |
| 5 | | | | | () | | | | () | |
| 6 | | | | | () | | | | () | |
| 7 | | | | | () | | | | () | |
| 8 | | | | | () | | | | () | |
| 9 | | | | | () | | | | () | |
| 10 | | | | | () | | | | () | |
| 11 | | | | | () | | | | () | |
| 12 | | | | | () | | | | () | |
| 13 | | | | | () | | | | () | |
| 14 | | | | | () | | | | () | |
| 15 | | | | | () | | | | () | |
| 15 | (f)(2) Purchased transfer election credits not subject to passive activity limit | (g) Combine columns (d)(4), (e), (f)(1), and (f)(2) | (h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election | (h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE) | (i)(1) Amount of column (h)(2) applied against tax in Part II | (i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II | (j) Net EPE amount. Subtract column (i)(2) from column (h)(1) | (k) Carryforward to 2025. Subtract column (i)(1) from column (h)(2) | | |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
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| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | | | | | | | | | |

Investment Credit

Attach to your tax return.

Go to www.irs.gov/Form3468 for instructions and the latest information.

Identifying number

04-2104702

MASSACHUSETTS AUDUBON SOCIETY, INC.

Part I Information on Qualified Property or Qualified Facility (see instructions)

- 1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility PL00124106HV
- 2 a (i) Enter the facility's emissions value or rate (kg of CO₂e per kg of qualified clean hydrogen): _____
 (ii) Enter the Department of Energy (DOE) control number, if applicable (see instructions): _____
- b Check this box if you are claiming a section 48E credit for a qualified facility and you have petitioned for a provisional emissions rate, and have received an emissions value from the DOE and/or used a designated lifecycle analysis (LCA) model to determine an emissions value. See instructions
- 3 a Type (solar, clean hydrogen, rehabilitation, etc.): SOLAR
- b If different from filer, enter:
 (i) Owner's name: _____
 (ii) Owner's TIN: _____
- c Address of the facility (if applicable): 137 BARTLETT ROAD
PLYMOUTH, MA 02360
- d Coordinates. (i) Latitude: + 41.908250 (ii) Longitude: - 070.567955
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- e Check this box if the property includes qualified interconnection property under section 48(a)(8) or 48E(b)(1)(B)(i)
- 4 Date construction began (MM/DD/YYYY): 09/25/2024
- 5 Date placed in service (MM/DD/YYYY): 04/24/2025
- 6 Is the facility an expansion of an existing facility? Yes No
- 7 Does the property, facility, or project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?
 a Yes.
 b No.
 c Not applicable, the facility doesn't produce electricity.
- 8 Does the property, facility, or project satisfy the prevailing wage and apprenticeship requirements?
 a Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.
 b Yes, and either (i) section 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(II), or 48E(a)(2)(B)(ii)(II) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11), or 48E(d)(3) and (4) apply.
 c No.
 d Not applicable.
- 9 Does the property, facility, or project qualify for a domestic content bonus credit per section 48(a)(12)(B) or 48E(a)(3)(B)?
 a Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus). Attach the required information.
 b Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus). Attach the required information.
 c No.
- 10 Does the property, facility, or project qualify for an energy community bonus credit per section 48(a)(14) or 48E(a)(3)(A)?
 a Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus).
 b Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus).
 c No.
- 11 Does the property, facility, or project qualify for the low-income communities bonus credit under section 48(e)(2) or 48E(h)(2)?
 (The facility must have received an allocation of capacity limitation.)
 a Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).
 b Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).
 c Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) or 48E(h)(2)(B) (20% bonus).
 d Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) or 48E(h)(2)(C) (20% bonus).
 e If "Yes" to line 11a, 11b, 11c, or 11d, enter your 48(e) or 48E(h) Control Number: _____
 f Enter the originating pass-through entity's employer identification number (EIN) (if applicable): _____
 g No.

For Paperwork Reduction Act Notice, see separate instructions.

Form **3468** (2024)

Part I Information on Qualified Property or Qualified Facility (see instructions) (continued)

- 12** Enter the nameplate capacity or storage capacity for your property, facility, or project.
- a** Solar.
 - (i) Nameplate capacity: 13. kilowatt (kW) direct current (dc)
 - (ii) Nameplate capacity: 13. kW ac
 - (iii) Check here if the solar energy property or facility includes a solar tracking device
 - b** Wind nameplate capacity: _____ kW ac
 - c** Other.
 - (i) Type: _____
 - (ii) Nameplate capacity: _____ kW
 - (iii) Kilowatt type: ac dc
 - d** Energy storage.
 - (i) Power capacity rating: _____ kW
 - (ii) Energy storage capacity: _____ kilowatt-hours (kWh)
 - (iii) Is the energy storage installed in connection with the solar or wind facility a thermal storage? Yes No
 - e** Not applicable.
- 13** Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? Yes No
 If "Yes," complete lines 13a through 13e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.
- a** Name of lessor: _____
 - b** Address of lessor: _____
 - c** Description of property: _____
 - d** Amount for which you were treated as having acquired the property \$ _____
 - e** Income inclusion amount reported for tax year under Regulations section 1.50-1 \$ _____

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit

Section A - Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

| | | | | |
|---|-----------|--|-----------|--|
| 1 a Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) ... | 1a | | | |
| b Multiply line 1a by 20% (0.20) | | | 1b | |
| 2 a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) | 2a | | | |
| b Multiply line 2a by 15% (0.15) | | | 2b | |
| 3 a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) | 3a | | | |
| b Multiply line 3a by 30% (0.30) | | | 3b | |

Section B - Qualifying Gasification Project Credit Under Section 48B (see instructions)

| | | | | |
|--|-----------|--|-----------|----------|
| 4 a Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions | 4a | | | |
| b Multiply line 4a by 30% (0.30) | | | 4b | |
| 5 a Enter the qualified investment in property other than in line 4a above placed in service during the tax year | 5a | | | |
| b Multiply line 5a by 20% (0.20) | | | 5b | |
| 6 Enter the applicable unused investment credit from cooperatives. See instructions | | | 6 | |
| 7 Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a | | | | 7 |

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

Caution: You cannot claim any investment credits for a facility or property under section 48C if you also claimed credits under section 45X.

Table with 3 columns and 6 rows for Part III. Rows include: 1a Enter the qualified investment in advanced energy project property placed in service during the tax year; 1b If you checked the box in Part I, line 8a, and it's consistent with your section 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%; 1c Multiply line 1a by line 1b; 2 Enter the applicable unused investment credit from cooperatives. See instructions; 3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d.

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

Table with 3 columns and 4 rows for Part IV. Rows include: 1a Check the box below that applies to your advanced manufacturing investment project. [] Semiconductor manufacturing facility; [] Semiconductor equipment manufacturing facility; 1b Enter the basis of the qualified investment for the tax year with respect to any advanced manufacturing facility; 1c Multiply line 1b by 25% (0.25); 2 Enter the applicable unused investment credit from cooperatives. See instructions; 3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o.

Part V Clean Electricity Investment Credit Under Section 48E

Section A - Qualified Clean Electricity Facilities (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

Table with 3 columns and 14 rows for Part V Section A. Rows include: 1a Enter the basis of the qualified investment for any qualified facility described in section 48E(b)(1) placed in service during the tax year; 1b If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%; 1c Multiply line 1a by line 1b; 1d If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 1f; 1e Multiply line 1a by line 1d; 1f If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 1h; 1g Multiply line 1a by line 1f; 1h If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), 12b, or 12c(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 1n and enter -0-, and then go to line 2; 1i Enter the amount of capacity limitation you were allocated in the allocation letter; 1j If the entry on Part I, line 12a(i), 12b, or 12c(ii), equals the entry on line 1i, multiply line 1a by line 1h and go to line 1n. Otherwise, continue to line 1k; 1k If the entry on Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, divide line 1i by Part I, line 12a(i), 12b, or 12c(ii); 1l Multiply line 1h by line 1k; 1m Multiply line 1a by line 1l; 1n If Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, enter the amount from line 1m. Otherwise, enter the amount from line 1j; 2 Add lines 1c, 1e, 1g, and 1n.

Part V Clean Electricity Investment Credit Under Section 48E (continued)

Section B - Qualified Energy Storage Technology (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

| | | | | |
|---|-----------|--|---|-----------|
| 3a Enter the basis of the qualified investment for any energy storage technology described in section 48E(c) placed in service during the tax year | 3a | | | |
| b If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% | 3b | | % | |
| c Multiply line 3a by line 3b | | | | 3c |
| d If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f | 3d | | % | |
| e Multiply line 3a by line 3d | | | | 3e |
| f If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4 | 3f | | % | |
| g Multiply line 3a by line 3f | | | | 3g |
| h Reserved for future use | 3h | | | |
| i Reserved for future use | 3i | | | |
| j Reserved for future use | 3j | | | |
| k Reserved for future use | 3k | | | |
| l Reserved for future use | 3l | | | |
| m Reserved for future use | 3m | | | |
| n Reserved for future use | | | | 3n |
| 4 Add lines 3c, 3e, and 3g | | | | 4 |

Section C - Totals, Credit Reduction for Subsidized Energy Financing or Private Activity Bonds, and Credit Phaseout (see instructions)

| | | | | |
|--|-----------|--|--|-----------|
| 5 Add Part V, lines 2 and 4 | 5 | | | |
| If proceeds of subsidized energy financing or private activity bonds were not used to finance your qualified clean electricity facility or your qualified energy storage technology, skip line 6, and go to line 7. | | | | |
| 6a Divide. Sum, for the tax year and all prior tax years, of all proceeds of subsidized energy financing or private activity bonds used to finance the qualified facility or qualified storage technology, as of the close of the tax year | 6a | | | |
| Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year | | | | |
| b Multiply line 5 by line 6a | 6b | | | |
| c Multiply line 5 by 15% (0.15) | 6c | | | |
| d Enter the smaller of line 6b or 6c | 6d | | | |
| e Subtract line 6d from line 5 | 6e | | | |
| 7 If proceeds of subsidized energy financing or private activity bonds were used to finance your facility, enter the amount from line 6e. Otherwise, enter the amount from line 5 | 7 | | | |
| 8 If you are making an elective payment election under section 6417 and the facility doesn't meet the rules of section 45Y(g)(12)(B)(i), or doesn't have a maximum net output of less than 1 MW (as measured in ac) and construction began in 2024 or 2025, multiply line 7 by line A or B below. All others, enter the amount from line 7. A. Construction began in 2024, 90% (0.90) B. Construction began in 2025, 85% (0.85) | | | | 8 |
| 9 Reserved for future use | | | | 9 |
| 10 Enter the applicable unused investment credit from cooperatives. See instructions | 10 | | | |
| 11 Add lines 8 and 10. Report this amount on Form 3800, Part III, line 1v | | | | 11 |

Part VI Energy Credit Under Section 48

Section A - Geothermal Energy Credit (see instructions)

| | | | | |
|---|-----------|--|---|-----------|
| 1 a Enter the basis of property using geothermal energy placed in service during the tax year | 1a | | | |
| b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% | 1b | | % | |
| c Multiply line 1a by line 1b | | | | 1c |
| d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f | 1d | | % | |
| e Multiply line 1a by line 1d | | | | 1e |
| f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2 | 1f | | % | |
| g Multiply line 1a by line 1f | | | | 1g |
| 2 Add lines 1c, 1e, and 1g | | | | 2 |

Section B - Solar Energy Credit (see instructions)

| | | | | |
|--|-----------|---------|-------|-------------------|
| 3 a Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year | 3a | 70,225. | | |
| b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% | 3b | | 30% | |
| c Multiply line 3a by line 3b | | | | 3c 21,068. |
| Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k. | | | | |
| d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0-, and then go to line 3k | 3d | | % | |
| e Enter the amount of capacity limitation you were allocated in the allocation letter | 3e | | kW dc | |
| f If the entry on Part I, line 12a(i), equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g | 3f | | | |
| g If the entry on Part I, line 12a(i), is more than the entry on line 3e, divide line 3e by Part I, line 12a(i) | 3g | | | |
| h Multiply line 3d by line 3g | 3h | | | |
| i Multiply line 3a by line 3h | 3i | | | |
| j If Part I, line 12a(i), is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f | | | | 3j |
| k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m | 3k | | % | |
| l Multiply line 3a by line 3k | | | | 3l |
| m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4 | 3m | | % | |
| n Multiply line 3a by line 3m | | | | 3n |
| 4 Add lines 3c, 3j, 3l, and 3n | | | | 4 21,068. |

Part VI Energy Credit Under Section 48 (continued)

Section C - Qualified Fuel Cell Property (see instructions)

| | | | | |
|---|-----------|--|-----------|----------|
| 5a Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008 | 5a | | | |
| b Multiply line 5a by 30% (0.30) | 5b | | | |
| c Enter the applicable kW capacity of property on line 5a. See instructions | 5c | | | |
| d Multiply line 5c by \$1,000 | 5d | | | |
| e Enter the smaller of line 5b or 5d | | | 5e | |
| f Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008 | 5f | | | |
| g If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% | 5g | | | % |
| h Multiply line 5f by line 5g | 5h | | | |
| i If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l | 5i | | | % |
| j Multiply line 5f by line 5i | 5j | | | |
| k Reserved for future use | | | 5k | |
| l If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n | 5l | | | % |
| m Multiply line 5f by line 5l | 5m | | | |
| n Add lines 5h, 5j, and 5m | 5n | | | |
| o Enter the applicable kW capacity of property on line 5f. See instructions | 5o | | | |
| p Multiply line 5o by \$3,000 | 5p | | | |
| q Enter the smaller of line 5n or 5p | | | 5q | |
| 6 Add lines 5e and 5q | | | | 6 |

Section D - Qualified Microturbine Property (see instructions)

| | | | | |
|--|-----------|--|-----------|----------|
| 7a Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 | 7a | | | |
| b If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2% | 7b | | | % |
| c Multiply line 7a by line 7b | 7c | | | |
| d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g | 7d | | | % |
| e Multiply line 7a by line 7d | 7e | | | |
| f Reserved for future use | | | 7f | |
| g If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i | 7g | | | % |
| h Multiply line 7a by line 7g | 7h | | | |
| i Add lines 7c, 7e, and 7h | | | 7i | |
| j Enter the applicable kW capacity of property on line 7a. See instructions | 7j | | | |
| k Reserved for future use | 7k | | | |
| l Multiply line 7j by \$200 | | | 7l | |
| 8 Enter the smaller of line 7i or 7l | | | | 8 |

Part VI Energy Credit Under Section 48 (continued)

Section E - Combined Heat and Power System Property (see instructions)

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 MW or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

Table for Section E with rows 9a through 10. Includes instructions for entering basis of property, capacity percentages, and calculations for lines 9a-9i and 10.

Section F - Qualified Small Wind Energy Property (see instructions)

Table for Section F with rows 11a through 12. Includes instructions for reserved future use, basis of property, capacity limitations, and calculations for lines 11a-11q and 12.

Part VI Energy Credit Under Section 48 (continued)

Section G - Waste Energy Recovery Property (see instructions)

| | | | | | |
|--|------------|--|---|------------|-----------|
| 13a Enter the basis of property using waste energy recovery placed in service during the tax year | 13a | | | | |
| b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% | 13b | | % | | |
| c Multiply line 13a by line 13b | | | | 13c | |
| d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f | 13d | | % | | |
| e Multiply line 13a by line 13d | | | | 13e | |
| f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14 | 13f | | % | | |
| g Multiply line 13a by line 13f | | | | 13g | |
| 14 Add lines 13c, 13e, and 13g | | | | | 14 |

Section H - Geothermal Heat Pump Systems (see instructions)

| | | | | | |
|--|------------|--|---|------------|-----------|
| 15a Enter the basis of property using geothermal heat pump systems placed in service during the tax year | 15a | | | | |
| b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% | 15b | | % | | |
| c Multiply line 15a by line 15b | | | | 15c | |
| d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f | 15d | | % | | |
| e Multiply line 15a by line 15d | | | | 15e | |
| f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16 | 15f | | % | | |
| g Multiply line 15a by line 15f | | | | 15g | |
| 16 Add lines 15c, 15e, and 15g | | | | | 16 |

Part VI Energy Credit Under Section 48 (continued)

Section I - Energy Storage Technology Property (see instructions)

| | | | | |
|---|------------|--|---|------------|
| 17 a Enter the basis of property using energy storage technology placed in service during the tax year | 17a | | | |
| b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% | 17b | | % | |
| c Multiply line 17a by line 17b | | | | 17c |
| Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k. | | | | |
| d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii) or 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0-, and then go to line 17k | 17d | | % | |
| e Enter the amount of capacity limitation you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology | 17e | | | |
| f If the relevant entry on Part I, line 12a(i) or 12b, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g | 17f | | | |
| g If the relevant entry on Part I, line 12a(i) or 12b, is more than the entry on line 17e, divide line 17e by Part I, line 12a(i) or 12b | 17g | | | |
| h Multiply line 17d by line 17g | 17h | | | |
| i Multiply line 17a by line 17h | 17i | | | |
| j If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a(i) or 12b, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f | | | | 17j |
| k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m | 17k | | % | |
| l Multiply line 17a by line 17k | | | | 17l |
| m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18 | 17m | | % | |
| n Multiply line 17a by line 17m | | | | 17n |
| 18 Add lines 17c, 17j, 17l, and 17n | | | | 18 |

Section J - Qualified Biogas Property (see instructions)

| | | | | |
|--|------------|--|---|------------|
| 19 a Enter the basis of property using biogas placed in service during the tax year | 19a | | | |
| b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% | 19b | | % | |
| c Multiply line 19a by line 19b | | | | 19c |
| d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f | 19d | | % | |
| e Multiply line 19a by line 19d | | | | 19e |
| f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20 | 19f | | % | |
| g Multiply line 19a by line 19f | | | | 19g |
| 20 Add lines 19c, 19e, and 19g | | | | 20 |

Part VI Energy Credit Under Section 48 (continued)

Section K - Microgrid Controllers Property (see instructions)

Table with 4 columns: Description, Line Number, Percentage, and Total. Rows include 21a-21g and 22.

Section L - Qualified Investment Credit Facility Property (see instructions)

Table with 4 columns: Description, Line Number, Unit, and Total. Rows include 23a-23n and 24.

Part VI Energy Credit Under Section 48 (continued)

Section M - Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the verification report to the tax return.

| | | | | | |
|-------------|--|------------|--|---|------------|
| 25 a | Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A) | 25a | | | |
| b | If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2% | 25b | | % | |
| c | Multiply line 25a by line 25b | | | | 25c |
| d | Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B) | 25d | | | |
| e | If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5% | 25e | | % | |
| f | Multiply line 25d by line 25e | | | | 25f |
| g | Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C) | 25g | | | |
| h | If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2% | 25h | | % | |
| i | Multiply line 25g by line 25h | | | | 25i |
| j | Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D) | 25j | | | |
| k | If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6% | 25k | | % | |
| l | Multiply line 25j by line 25k | | | | 25l |
| 26 | Add lines 25c, 25f, 25i, and 25l | | | | 26 |

Section N - Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

| | | | | | |
|-------------|---|------------|---------|---------|---------|
| 27 | Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26 | 27 | 21,068. | | |
| | If proceeds of tax-exempt bonds were not used to finance your facility, skip line 28, and go to line 29. | | | | |
| 28 a | Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year | 28a | | | |
| | Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year | | | | |
| b | Multiply line 27 by line 28a | 28b | | | |
| c | Multiply line 27 by 15% (0.15) | 28c | | | |
| d | Enter the smaller of line 28b or 28c | 28d | | | |
| e | Subtract line 28d from line 27 | 28e | | | |
| 29 | If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 28e. Otherwise, enter the amount from line 27 | 29 | | 21,068. | |
| 30 | If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility doesn't meet the rules of section 48(a)(12)(B), or doesn't have a maximum net output of less than 1 MW (as measured in ac), multiply line 29 by 90% (0.90). All others, enter the amount from line 29 | 30 | | 21,068. | |
| 31 | Enter the applicable unused investment credit from cooperatives. See instructions | 31 | | | |
| 32 | Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a | 32 | | | 21,068. |

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior section 170(h) deduction on this property? Yes No

b If "Yes" to line 1a, then provide the prior NPS number _____

c Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent

d Enter the dates for the 24- or 60-month measuring period.
 Beginning date: _____
 End date: _____

e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) _____ \$

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above _____ \$

| | | |
|--|-----------|----------|
| g Enter the amount of qualified rehabilitation expenditures ... 1g | | |
| h For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10) | 1h | |
| i For certified historic structures under the transition rule, multiply line 1g by 20% (0.20) | 1i | |
| j For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04) | 1j | |
| Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. | | |
| k If you completed line 1i or 1j, enter the following. (i) The assigned NPS project number: _____ (ii) The originating pass-through entity's EIN (if applicable): _____ (iii) The date the NPS approved the Request for Certification of Completed Work: _____ | | |
| l Reserved for future use. | | |
| m If you have not received an approved certification of completed work, enter the date that is 30 months after the date that the original rehabilitation credit was claimed for the property: _____, and attach the first page of NPS Form 10-168, with an indication that it was received, and a statement that you did not receive the final certification of completed work before the date above. | | |
| 2 Enter the applicable unused investment credit from cooperatives. See instructions | 2 | |
| 3 Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k | | 3 |

FORM 4797

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 6

| DESCRIPTION | DATE ACQUIRED | DATE SOLD | SALES PRICE | DEPR. | COST OR BASIS | GAIN OR LOSS |
|---|------------------|--------------|----------------|-------|------------------|-----------------|
| ACCOLADE PARTNERS VII, L.P. | | | | | | -1,341. |
| METROPOLITAN REAL ESTATE PARTNERS GLOBAL PARK STREET CAPITAL PRIVATE EQUITY FUND | | | | | | 7,174. |
| PARK STREET CAPITAL NATURAL RESOURCE FUN | | | | | | -1,561. |
| HIGHVISTA PRIVATE EQUITY IV, LP | | | | | | -584. |
| HIGHVISTA PRIVATE EQUITY VII, LP | | | | | | -207. |
| HIGHVISTA GLOBAL PARTNERS, LP | | | | | | 9. |
| | | | | | | 1,876. |
| TOTAL TO 4797, PART I, LINE 2 | | | | | | 5,366. |

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0123

2024

| | |
|--|---|
| Name MASSACHUSETTS AUDUBON SOCIETY, INC. | Employer identification number 04-2104702 |
|--|---|

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|--|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | 83. |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | |
| 6 Unused capital loss carryover (attach computation) | | | 6 | () |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h | | | 7 | 83. |

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

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|--|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | 325,923. |
| 11 Enter gain from Form 4797, line 7 or 9 | | | 11 | 5,366. |
| 12 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 12 | |
| 13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 13 | |
| 14 Capital gain distributions | | | 14 | |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h | | | 15 | 331,289. |

Part III Summary of Parts I and II

| | | |
|--|-----------|-----------------|
| 16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) | 16 | 83. |
| 17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | 17 | 331,289. |
| 18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns | 18 | 331,372. |

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

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

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

OMB No. 1545-0074

2024

Attachment Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification no.

MASSACHUSETTS AUDUBON SOCIETY, INC.

04-2104702

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

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.
Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

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

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

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g) |
|---|--|---|---|----------------------------------|---|---|--------------------------------|--|
| | | | | | | (f) Code(s) | (g) Amount of adjustment | |
| | ACCOLADE PARTNERS VII, L.P. | | | | | | | 1. |
| | RCP FUND XIV, LP | | | | | | | 1. |
| | HIGHVISTA PRIVATE EQUITY III, LP | | | | | | | <28.> |
| | HIGHVISTA PRIVATE EQUITY VII, LP | | | | | | | 66. |
| | HIGHVISTA GLOBAL PARTNERS, LP | | | | | | | 43. |
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2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked)

83.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

MASSACHUSETTS AUDUBON SOCIETY, INC.

04-2104702

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

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1. Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

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

- Checkboxes for (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above), (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS, and (F) Long-term transactions not reported to you on Form 1099-B (checked).

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Date sold or disposed of, (d) Proceeds (sales price), (e) Cost or other basis, (f) Code(s), (g) Amount of adjustment, (h) Gain or (loss). Rows include EMINENCE PARTNERS, LP, PARK STREET CAPITAL PRIVATE EQUITY FUND, PARK STREET CAPITAL NATURAL RESOURCE FUN, RCP FUND XVI, LP, HIGHVISTA PRIVATE EQUITY VII, LP, and HIGHVISTA GLOBAL PARTNERS, LP.

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) 325,923.

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

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return

Identifying number

MASSACHUSETTS AUDUBON SOCIETY, INC.

04-2104702

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1a

1b

1c

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|-----------------------------|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| | SEE STATEMENT 7 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

- 3** Gain, if any, from Form 4684, line 39
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824
- 6** Gain, if any, from line 32, from other than casualty or theft
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

3

4

5

6

7

5,366.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

8

9

5,366.

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
|----|----|----|----|----|----|----|
| | | | | | | |
| | | | | | | |
| | | | | | | |

- 11** Loss, if any, from line 7
- 12** Gain, if any, from line 7 or amount from line 8, if applicable
- 13** Gain, if any, from line 31
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824
- 17** Combine lines 10 through 16
- 18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.
 - a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions
 - b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

11

12

13

14

15

16

17

18a

18b

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2024)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) |
|--|------------|--------------------------------------|----------------------------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| These columns relate to the properties on lines 19A through 19D. | | Property A | Property B |
| | | Property C | Property D |
| 20 Gross sales price (Note: See line 1a before completing.) | 20 | | |
| 21 Cost or other basis plus expense of sale | 21 | | |
| 22 Depreciation (or depletion) allowed or allowable | 22 | | |
| 23 Adjusted basis. Subtract line 22 from line 21 | 23 | | |
| 24 Total gain. Subtract line 23 from line 20 | 24 | | |
| 25 If section 1245 property: | | | |
| a Depreciation allowed or allowable from line 22 | 25a | | |
| b Enter the smaller of line 24 or 25a | 25b | | |
| 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | |
| a Additional depreciation after 1975. See instructions | 26a | | |
| b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions | 26b | | |
| c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e | 26c | | |
| d Additional depreciation after 1969 and before 1976 | 26d | | |
| e Enter the smaller of line 26c or 26d | 26e | | |
| f Section 291 amount (corporations only) | 26f | | |
| g Add lines 26b, 26e, and 26f | 26g | | |
| 27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership. | | | |
| a Soil, water, and land clearing expenses | 27a | | |
| b Line 27a multiplied by applicable percentage | 27b | | |
| c Enter the smaller of line 24 or 27b | 27c | | |
| 28 If section 1254 property: | | | |
| a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions | 28a | | |
| b Enter the smaller of line 24 or 28a | 28b | | |
| 29 If section 1255 property: | | | |
| a Applicable percentage of payments excluded from income under section 126. See instructions | 29a | | |
| b Enter the smaller of line 24 or 29a. See instructions | 29b | | |

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

| | | |
|--|-----------|--|
| 30 Total gains for all properties. Add property columns A through D, line 24 | 30 | |
| 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 | 31 | |
| 32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 | |

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

| | (a) Section 179 | (b) Section 280F(b)(2) |
|--|-----------------|------------------------|
| 33 Section 179 expense deduction or depreciation allowable in prior years | 33 | |
| 34 Recomputed depreciation. See instructions | 34 | |
| 35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35 | |

FORM 4797

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 7

| DESCRIPTION | DATE ACQUIRED | DATE SOLD | SALES PRICE | DEPR. | COST OR BASIS | GAIN OR LOSS |
|---|------------------|--------------|----------------|-------|------------------|-----------------|
| ACCOLADE PARTNERS VII, L.P. | | | | | | -1,341. |
| METROPOLITAN REAL ESTATE PARTNERS GLOBAL PARK STREET CAPITAL PRIVATE EQUITY FUND | | | | | | 7,174. |
| PARK STREET CAPITAL NATURAL RESOURCE FUN HIGHVISTA PRIVATE EQUITY IV, LP | | | | | | -1,561. |
| HIGHVISTA PRIVATE EQUITY VII, LP | | | | | | -584. |
| HIGHVISTA GLOBAL PARTNERS, LP | | | | | | -207. |
| | | | | | | 9. |
| | | | | | | 1,876. |
| TOTAL TO 4797, PART I, LINE 2 | | | | | | 5,366. |

**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.

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

| | |
|--|--|
| Name of transferor MASSACHUSETTS AUDUBON SOCIETY, INC. | Identifying number (see instructions) 04-2104702 |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes 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? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
| | |
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| | |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d** Have basis adjustments under section 367(a)(4) been made? Yes No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership | EIN of partnership |
|--------------------------|--------------------|
| RCP FUND XVII, LP | 04-2104702 |

- 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) LUXIUM SOLUTIONS HOLDINGS SARL | 5a Identifying number, if any |
|--|--------------------------------------|

| | |
|--|--|
| 6 Address (including country) 53 BOULEVARD ROYAL, LUXEMBOURG, L-2449 LUXEMBOURG | 5b Reference ID number LUXIM1 |
|--|--|

7 Country code of country of incorporation or organization
LU

8 Foreign law characterization (see instructions)
CORPORATION

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes 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 | (e) Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | | | | | |

10 Was cash the only property transferred? Yes No
 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 | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities | | | | | |
| Inventory | | | | | |
| Other property (not listed under another category) | 12/31/2024 | PROMISSORY NOTE | 2,315. | 2,315. | |
| Property with built-in loss | | | | | |
| Totals | | | 2,315. | 2,315. | |

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 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? Yes No
 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? Yes No
 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 ► \$ _____

13 Did the transferor transfer property described 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)

| 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
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- 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
- 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

Supplemental 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 .020 % (b) After .020 %
- 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.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes 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) ▶ \$ _____
 - c 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 No

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

OMB No. 1545-0026

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

Attachment
 Sequence No. **128**

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

| | |
|--|--|
| Name of transferor MASSACHUSETTS AUDUBON SOCIETY, INC. | Identifying number (see instructions) 04-2104702 |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes 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? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
| | |
| | |
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| | |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d** Have basis adjustments under section 367(a)(4) been made? Yes No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership | EIN of partnership |
|-------------------------|--------------------|
| RCP FUND XIV, LP | 83-4414513 |

- 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) LUXIUM SOLUTIONS HOLDINGS SARL | 5a Identifying number, if any |
|--|--------------------------------------|

| | |
|--|--|
| 6 Address (including country) 53 BOULEVARD ROYAL, LUXEMBOURG, L-2449 LUXEMBOURG | 5b Reference ID number LUXIM1 |
|--|--|

7 Country code of country of incorporation or organization
LU

8 Foreign law characterization (see instructions)
CORPORATION

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes 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 | (e) Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | | | | | |

10 Was cash the only property transferred? Yes No
 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 | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities | | | | | |
| Inventory | | | | | |
| Other property (not listed under another category) | 12/31/2024 | PROMISSORY NOTE | 1,222. | 1,222. | |
| Property with built-in loss | | | | | |
| Totals | | | 1,222. | 1,222. | |

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 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? Yes No
 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? Yes No
 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 ► \$ _____

13 Did the transferor transfer property described 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)

| 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
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- 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
- 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

Supplemental 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 .011 % (b) After .011 %
- 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.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes 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) ▶ \$ _____
 - c 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 No