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Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047  
**2012**  
**Open to Public Inspection**

**A For the 2012 calendar year, or tax year beginning 07-01-2012, 2012, and ending 06-30-2013**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization: WESTERN NEW ENGLAND UNIVERSITY  
 Doing Business As: \_\_\_\_\_  
 Number and street (or P O box if mail is not delivered to street address) Room/suite: 1215 WILBRAHAM ROAD Suite \_\_\_\_\_  
 City or town, state or country, and ZIP + 4: SPRINGFIELD, MA 01119

**D** Employer identification number: 04-2108376  
**E** Telephone number: (413) 782-1288  
**G** Gross receipts \$ 144,032,289

**F** Name and address of principal officer: ANTHONY CAPRIO, 1215 WILBRAHAM ROAD, SPRINGFIELD, MA 01119  
**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No. If "No," attach a list (see instructions)  
**H(c)** Group exemption number: \_\_\_\_\_

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (Insert no )  4947(a)(1) or  527

**J** Website: WWW.WNE.EDU

**K** Form of organization:  Corporation  Trust  Association  Other  
**L** Year of formation: 1951 **M** State of legal domicile: MA

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities WESTERN NEW ENGLAND UNIVERSITY IS A PRIVATE EDUCATIONAL INSTITUTION WHICH AWARDS UNDERGRADUATE, MASTER, AND DOCTORAL DEGREES IN ARTS AND SCIENCES, BUSINESS, ENGINEERING, PHARMACY AND LAW		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	37
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	34
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	2,721
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	661
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	3,742,587	4,554,648
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	121,400,237	129,174,780
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	955,200	1,628,541
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,420,680	1,340,036
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	127,518,704	136,698,005
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	33,797,765	36,909,866
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	60,997,210	62,840,533
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <u>1,222,998</u>	0	4,437
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	36,422,489	37,589,901
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	131,217,464	137,344,737
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-3,698,760	-646,732	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	210,382,996	212,085,905
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	107,863,232	104,877,294
		102,519,764	107,208,611

**Part II Signature Block**

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 officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: \_\_\_\_\_ Date: 2014-05-01  
 William Kelleher VP FOR FINANCE AND ADMIN  
 Type or print name and title

**Paid Preparer Use Only**  
 Preparer's name: Prnt/Type preparer's name Preparer's signature Date: 2014-05-01  
 Firm's name: KPMG LLP Firm's EIN: \_\_\_\_\_  
 Firm's address: One Financial Plaza Phone no: (860) 522-3200  
 Hartford, CT 061032608

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III

**1** Briefly describe the organization's mission

WESTERN NEW ENGLAND UNIVERSITY IS A PRIVATE EDUCATIONAL INSTITUTION WHICH AWARDS UNDERGRADUATE, MASTER, AND DOCTORAL DEGREES IN ARTS AND SCIENCES, BUSINESS, ENGINEERING, PHARMACY AND LAW

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 81,444,176 including grants of \$ 32,512,693 ) (Revenue \$ 85,449,485 )

THE UNIVERSITY OFFERS FULL AND PART-TIME PROGRAMS ANNUALLY THAT SERVE MORE THAN 2,900 STUDENTS THE UNIVERSITY ATTRACTS STUDENTS FROM 40 STATES, U S VIRGIN ISLANDS, BERMUDA, AND 21 FOREIGN COUNTRIES STUDENTS ARE OFFERED AN OPPORTUNITY TO STUDY IN MORE THAN 60 UNDERGRADUATE AND GRADUATE PROGRAMS, PLUS A SCHOOL OF LAW AND A COLLEGE OF PHARMACY

**4b** (Code ) (Expenses \$ 22,860,867 including grants of \$ 4,397,173 ) (Revenue \$ 21,892,239 )

THE UNIVERSITY OFFERS A WIDE RANGE OF UNDERGRADUATE DEGREE PROGRAMS, AS WELL AS GRADUATE PROGRAMS AND FIRST PROFESSIONAL OPPORTUNITIES IN ARTS AND SCIENCES, BUSINESS, ENGINEERING, LAW, AND PHARMACY THE UNIVERSITY ALSO OFFERS A PH D PROGRAM IN BEHAVIORAL ANALYSIS AND PHARMACY

**4c** (Code ) (Expenses \$ 17,414,724 including grants of \$ ) (Revenue \$ 21,833,056 )

THE UNIVERSITY OFFERS RESIDENTIAL OPPORTUNITIES TO FULL-TIME UNDERGRADUATES THROUGH A VARIETY OF LIVING ARRANGEMENTS VARYING FROM TRADITIONAL DORMITORY SETTINGS TO APARTMENTS AND SUITES APPROXIMATELY 2,000 STUDENTS LIVE ON CAMPUS DURING THE ACADEMIC YEAR

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** 121,719,767

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		No
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		No
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		No
<b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	Yes	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	Yes	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>	Yes	
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	Yes	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	Yes	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	Yes	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	Yes	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** *(continued)*

<b>21</b>	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	<b>21</b>		No
<b>22</b>	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	<b>22</b>	Yes	
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	<b>23</b>	Yes	
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> . . . . .	<b>24a</b>	Yes	
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>		No
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>		No
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>		No
<b>25a</b>	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25a</b>		No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25b</b>		No
<b>26</b>	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	<b>26</b>		No
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	<b>27</b>		No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>		No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	Yes	
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28c</b>		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	Yes	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>	Yes	
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<b>32</b>		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	<b>33</b>		No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	<b>34</b>	Yes	
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>		No
<b>b</b>	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>35b</b>		
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>		No
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<b>37</b>		No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes questions 1a-1b, 1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7g, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, 14a-14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI . . . . . [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (37), 1b (34), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed MA
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization. WILLIAM J KELLEHER 1215 WILBRAHAM ROAD SPRINGFIELD, MA (413) 782-1288

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII . . . . .

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										



Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and Title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional Trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization (W-2/1099-MISC), (E) Reportable compensation from related organizations (W-2/1099-MISC), (F) Estimated amount of other compensation from the organization and related organizations. Includes sub-totals for lines 1b, 1c, and 1d.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 98

Table with 3 columns: Question number, Question text, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Lists contractors like FONTAINE BROS INC, TESSIER ASSOCIATES INC, etc.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 14

**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . . <b>1a</b>						
	<b>b</b>	Membership dues . . . . . <b>1b</b>						
	<b>c</b>	Fundraising events . . . . . <b>1c</b>	86,815					
	<b>d</b>	Related organizations . . . . . <b>1d</b>						
	<b>e</b>	Government grants (contributions) <b>1e</b>	1,432,160					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>	3,035,673					
	<b>g</b>	Noncash contributions included in lines 1a-1f \$	65,184					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .	4,554,648					
<b>Program Service Revenue</b>	<b>2a</b>	TUITION AND FEES	611710	107,059,087	107,059,087			
	<b>b</b>	AUXILIARY SALES AND SERVICES	611710	21,833,056	21,833,056			
	<b>c</b>	INTEREST ON STUDENT LOANS	611710	215,842	215,842			
	<b>d</b>	SPONSORED RESEARCH	611710	66,795	66,795			
	<b>e</b>							
	<b>f</b>	All other program service revenue						
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		129,174,780				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		527,069		527,069		
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . .		0				
	<b>5</b>	Royalties . . . . .		0				
	<b>6a</b>	Gross rents	(i) Real					
			(ii) Personal					
			<b>b</b>	Less rental expenses				
			<b>c</b>	Rental income or (loss)	0	0		
	<b>d</b>	Net rental income or (loss) . . . . .		0				
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	8,386,530				
			(ii) Other		2,000			
			<b>b</b>	Less cost or other basis and sales expenses	7,287,058		0	
			<b>c</b>	Gain or (loss)	1,099,472	2,000		
	<b>d</b>	Net gain or (loss) . . . . .		1,101,472		1,101,472		
	<b>8a</b>	Gross income from fundraising events (not including \$ 86,815 of contributions reported on line 1c) See Part IV, line 18 . . . . .						
	<b>a</b>			48,767				
<b>b</b>	Less direct expenses . . . . . <b>b</b>		47,226					
<b>c</b>	Net income or (loss) from fundraising events . . . . .		1,541		1,541			
<b>9a</b>	Gross income from gaming activities See Part IV, line 19 . . . . .							
<b>a</b>								
<b>b</b>	Less direct expenses . . . . . <b>b</b>							
<b>c</b>	Net income or (loss) from gaming activities . . . . .		0					
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .							
<b>a</b>								
<b>b</b>	Less cost of goods sold . . . . . <b>b</b>							
<b>c</b>	Net income or (loss) from sales of inventory . . . . .		0					
	Miscellaneous Revenue	Business Code						
<b>11a</b>	EVENTS REGISTRATION	611710	42,549			42,549		
<b>b</b>	STUDENT FUNDRAISER INCOME	611710	244,355			244,355		
<b>c</b>	COMMISSIONS	611710	228,586			228,586		
<b>d</b>	All other revenue . . . . .		823,005			823,005		
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		1,338,495					
<b>12</b>	<b>Total revenue.</b> See Instructions . . . . .		136,698,005	129,174,780		2,968,577		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	0			
<b>2</b>	Grants and other assistance to individuals in the United States. See Part IV, line 22.	36,909,866	36,909,866		
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
<b>4</b>	Benefits paid to or for members.	0			
<b>5</b>	Compensation of current officers, directors, trustees, and key employees.	1,397,860		1,314,016	83,844
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	113,452	113,452		
<b>7</b>	Other salaries and wages.	45,563,718	39,608,552	5,352,012	603,154
<b>8</b>	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	762,198		698,562	63,636
<b>9</b>	Other employee benefits.	14,378,870	13,144,535	1,025,568	208,767
<b>10</b>	Payroll taxes.	624,435		572,050	52,385
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management.	0			
<b>b</b>	Legal.	303,422		303,422	
<b>c</b>	Accounting.	252,274		252,274	
<b>d</b>	Lobbying.	0			
<b>e</b>	Professional fundraising services. See Part IV, line 17.	4,437			4,437
<b>f</b>	Investment management fees.	221,287		221,287	
<b>g</b>	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	6,340,745	6,340,745		
<b>12</b>	Advertising and promotion.	1,198,355	619,669	502,498	76,188
<b>13</b>	Office expenses.	5,219,846	4,684,833	486,074	48,939
<b>14</b>	Information technology.	661,972	623,469	38,503	
<b>15</b>	Royalties.	0			
<b>16</b>	Occupancy.	3,529,378	3,300,444	228,934	
<b>17</b>	Travel.	1,232,862	1,104,794	92,632	35,436
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
<b>19</b>	Conferences, conventions, and meetings.	2,488,765	2,217,745	237,583	33,437
<b>20</b>	Interest.	3,810,092	3,316,900	493,192	
<b>21</b>	Payments to affiliates.	0			
<b>22</b>	Depreciation, depletion, and amortization.	8,388,919	7,324,571	1,061,139	3,209
<b>23</b>	Insurance.	337,794	66,963	270,831	
<b>24</b>	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b>	MAINTENANCE AND REPAIRS	1,147,180	693,909	453,271	
<b>b</b>	EQUIPMENT	352,476	291,518	60,958	
<b>c</b>	MEMBERSHIP & DUES	231,938	129,961	97,608	4,369
<b>d</b>	IMPROVEMENTS	344,597	331,672	12,925	
<b>e</b>	All other expenses	1,527,999	896,169	626,633	5,197
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24e.	137,344,737	121,719,767	14,401,972	1,222,998
<b>26</b>	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	0	<b>1</b>	0
	<b>2</b> Savings and temporary cash investments . . . . .	18,556,953	<b>2</b>	20,736,941
	<b>3</b> Pledges and grants receivable, net . . . . .	316,321	<b>3</b>	373,033
	<b>4</b> Accounts receivable, net . . . . .	1,440,991	<b>4</b>	1,287,973
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	5,466,704	<b>7</b>	5,158,192
	<b>8</b> Inventories for sale or use . . . . .	67,347	<b>8</b>	46,759
	<b>9</b> Prepaid expenses and deferred charges . . . . .	3,547,326	<b>9</b>	3,078,143
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .	<b>10a</b> 214,226,003		
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b> 89,591,647	127,861,916	<b>10c</b> 124,634,356
	<b>11</b> Investments—publicly traded securities . . . . .	35,438,223	<b>11</b>	41,673,514
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	12,829,834	<b>12</b>	13,536,958
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets See Part IV, line 11 . . . . .	4,857,381	<b>15</b>	1,560,036
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	210,382,996	<b>16</b>	212,085,905	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	11,353,308	<b>17</b>	10,163,577
	<b>18</b> Grants payable . . . . .	2,962,162	<b>18</b>	2,962,162
	<b>19</b> Deferred revenue . . . . .	3,795,974	<b>19</b>	3,664,317
	<b>20</b> Tax-exempt bond liabilities . . . . .	88,033,974	<b>20</b>	86,048,733
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .	0	<b>21</b>	0
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .	1,717,815	<b>25</b>	2,038,505
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	107,863,232	<b>26</b>	104,877,294
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	81,275,453	<b>27</b>	83,219,520
	<b>28</b> Temporarily restricted net assets . . . . .	2,774,396	<b>28</b>	4,081,722
	<b>29</b> Permanently restricted net assets . . . . .	18,469,915	<b>29</b>	19,907,369
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	102,519,764	<b>33</b>	107,208,611	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	210,382,996	<b>34</b>	212,085,905	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	136,698,005
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	137,344,737
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-646,732
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	102,519,764
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	5,316,309
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	19,270
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	107,208,611

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
<b>3b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	



**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
PAUL L MANCINONE TRUSTEE	1 0	X									
JOHN M MITCHELL TRUSTEE	1 0	X									
DR CARMEN GUEVARA NEUBERGER TRUSTEE	1 0	X									
JOHN M O'BRIEN III TRUSTEE	1 0	X									
KENNETH M RICKSON TREASURER	1 0	X		X							
STEPHEN J ROURKE TRUSTEE	1 0	X									
ROBERT E SALAD TRUSTEE	1 0	X									
ANN M SEELEY TRUSTEE	1 0	X									
MICHAEL A SERAFINO VICE CHAIRMAN	1 0	X		X							
PETER STEINGRABER TRUSTEE	1 0	X									
BRIAN P TRELEASE TRUSTEE	1 0	X									
LASHAWNA A WRIGHT TRUSTEE (FROM JULY 2012)	1 0	X									
JERRY HIRSCH VP FOR ACADEMIC AFFAIRS	40 0				X			244,290		32,669	
WILLIAM J KELLEHER VP FOR FINANCE AND ADMIN	40 0				X			223,702		33,697	
WILLIAM G BAKER PROFESSOR OF LAW	40 0					X		266,365		35,460	
S HOSSEN CHERAGI DEAN, COLLEGE OF ENGINEERING	40 0					X		213,378		32,868	
ARTHUR R GAUDIO DEAN, SCHOOL OF LAW	40 0					X		255,253		35,830	
EVAN ROBINSON DEAN, COLLEGE OF PHARMACY	40 0					X		191,730		31,081	
FREDERICK D ROYAL DIRECTOR OF LLM AND PROFESSOR	40 0					X		265,372		35,705	

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

**Name of the organization**

WESTERN NEW ENGLAND UNIVERSITY

**Employer identification number**

04-2108376

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h  
 a  Type I b  Type II c  Type III - Functionally integrated d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?  
 (ii) A family member of a person described in (i) above?  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>11 Total support</b> (Add lines 7 through 10)						
<b>12</b> Gross receipts from related activities, etc (see instructions)					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
<b>15</b> Public support percentage for 2011 Schedule A, Part II, line 14	<b>15</b>	
<b>16a 33 1/3% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶		
<b>b 33 1/3% support test—2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶		
<b>17a 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶		
<b>b 10%-facts-and-circumstances test—2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2012</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b> Investment income percentage from <b>2011</b> Schedule A, Part III, line 17	<b>18</b>	

- 19a 33 1/3% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

<b>Facts And Circumstances Test</b>
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<b>Explanation</b>

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2012

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND UNIVERSITY

Employer identification number 04-2108376

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a Yes/No column. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advised funds and grant purposes.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Description and Held at the End of the Year. Rows include purpose(s) of conservation easements, number of easements, acreage, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Description and Amount. Rows include questions about reporting art and historical treasures, and required amounts for revenues and assets.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange programs
- e**  Other

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	37,020,131	38,576,152	33,266,552	30,918,830	40,956,419
<b>b</b> Contributions	1,364,622	1,054,606	835,715	626,660	398,930
<b>c</b> Net investment earnings, gains, and losses	5,304,030	-631,059	6,533,363	3,950,190	-8,046,379
<b>d</b> Grants or scholarships	1,828,431	1,758,493	1,858,787	2,047,889	2,197,394
<b>e</b> Other expenditures for facilities and programs	66,088	65,063	58,195	54,829	41,229
<b>f</b> Administrative expenses	169,999	156,012	142,496	126,400	151,517
<b>g</b> End of year balance	41,624,265	37,020,131	38,576,152	33,266,562	30,918,830

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a** Board designated or quasi-endowment  51 000 %
  - b** Permanent endowment  43 000 %
  - c** Temporarily restricted endowment  6 000 %
- The percentages in lines 2a, 2b, and 2c should equal 100%

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
<b>(i)</b> unrelated organizations	<b>3a(i)</b>	No
<b>(ii)</b> related organizations	<b>3a(ii)</b>	No
<b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	<b>3b</b>	

**4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land		4,525,765		4,525,765
<b>b</b> Buildings		181,805,837	68,042,882	113,762,955
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		27,894,402	21,548,766	6,345,636
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				124,634,356



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	141,812,297
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>	5,316,309
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	19,270
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	5,335,579
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	136,476,718
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	221,287
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	221,287
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	136,698,005

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	137,123,450
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	137,123,450
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	221,287
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	221,287
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	137,344,737

**Part XIII Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
ENDOWMENT FUNDS	PART V, LINE 4	THE UNIVERSITY RECEIVES DONATIONS THROUGH THE ADVANCEMENT OFFICE IT IS THE RESPONSIBILITY OF THE ADVANCEMENT OFFICE TO CLARIFY, IN WRITING, ANY AMBIGUITY ON GIFTS TO ENSURE THAT THE DONOR'S INTENTIONS ARE ADHERED TO ANY RESTRICTED DONATIONS ARE INDICATED AS SUCH BY THE ADVANCEMENT OFFICE AND REVIEWED BY THE CONTROLLER'S OFFICE TO ENSURE PROPER RECORDING AND THAT THE DONOR'S INTENTIONS ARE FULFILLED 51% OF THE UNIVERSITY'S ENDOWMENT FUND IS QUASI-ENDOWMENT FUNDS THAT HAVE BEEN ESTABLISHED THROUGH SOUND FISCAL MANAGEMENT OF THE UNIVERSITY WITH THE REMAINING FUNDS ESTABLISHED THROUGH DONOR RESTRICTED DONATIONS THE MAJORITY OF THE PERMANENTLY RESTRICTED ENDOWMENT FUNDS (99%) ARE USED FOR SCHOLARSHIPS AND AWARDS FOR UNDERGRADUATE AND LAW STUDENTS THE BOARD-APPROVED RATE OF 5% IS APPLIED TO A 13-QUARTER AVERAGE MARKET VALUE TO DETERMINE EACH ENDOWMENT'S DISTRIBUTABLE EARNINGS AND THE ACTUAL SPENDING RATE FOR FISCAL YEAR 2013 WAS 5 12%
OTHER AMOUNTS INCLUDED ON FINANCIAL STATEMENTS BUT NOT FORM 990	PART XI, LINE 2D	CHANGE IN SPLIT INTEREST AGREEMENTS \$(19,270)
FIN 48 MEMO	SCHEDULE D, PART X, LINE II	IN NOVEMBER 1956, THE UNIVERSITY WAS GRANTED EXEMPT STATUS UNDER THE INTERNAL REVENUE CODE (IRC) SECTION 501(A), AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3) UNDER IRC SECTION 501(A), THE UNIVERSITY IS GENERALLY EXEMPT FROM INCOME TAXES THE UNIVERSITY ASSESSES UNCERTAIN TAX POSITIONS AND DETERMINED THAT THERE WERE NO SUCH POSITIONS THAT HAVE A MATERIAL EFFECT ON THE FINANCIAL STATEMENTS

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

**Schools**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
▶ **Attach to Form 990 or Form 990-EZ.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WESTERN NEW ENGLAND UNIVERSITY

**Employer identification number**

04-2108376

**Part I**

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.

	YES	NO
<b>1</b>	Yes	
<b>2</b>	Yes	
<b>3</b>	Yes	

- 4** Does the organization maintain the following?
  - a** Records indicating the racial composition of the student body, faculty, and administrative staff?
  - b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
  - c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
  - d** Copies of all material used by the organization or on its behalf to solicit contributions?  
If you answered "No" to any of the above, please explain. If you need more space, use Part II.

<b>4a</b>	Yes	
<b>4b</b>	Yes	
<b>4c</b>	Yes	
<b>4d</b>	Yes	

- 5** Does the organization discriminate by race in any way with respect to
  - a** Students' rights or privileges?
  - b** Admissions policies?
  - c** Employment of faculty or administrative staff?
  - d** Scholarships or other financial assistance?
  - e** Educational policies?
  - f** Use of facilities?
  - g** Athletic programs?
  - h** Other extracurricular activities?  
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

<b>5a</b>		No
<b>5b</b>		No
<b>5c</b>		No
<b>5d</b>		No
<b>5e</b>		No
<b>5f</b>		No
<b>5g</b>		No
<b>5h</b>		No

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?  
If you answered "Yes" to either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II.

<b>6a</b>	Yes	
<b>6b</b>		No
<b>7</b>	Yes	



**Part II Supplemental Information.** Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions)

Identifier	Return Reference	Explanation
NONDISCRIMINATION POLICY	PART I, LINE 3	WESTERN NEW ENGLAND UNIVERSITY'S NONDISCRIMINATION POLICY IS SPECIFICALLY STATED IN THEIR BY-LAWS AND IS INCLUDED IN ALL PRINTED MATERIALS

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2012

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance...
2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.
3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed )

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees, agents, and independent contractors in region, (d) Activities conducted in region (by type), (e) If activity listed in (d) is a program service, describe specific type of service(s) in region, (f) Total expenditures for and investments in region.

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1</b> <b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)

- 2** Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶ \_\_\_\_\_
- 3** Enter total number of other organizations or entities . . . . . ▶ \_\_\_\_\_



**Part IV Foreign Forms**

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*  Yes  No



## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 04-2108376

**Name:** WESTERN NEW ENGLAND UNIVERSITY

### Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Central America and the Caribbean			Program Services	UNDERGRAD EDUCATION	39,852
East Asia and the Pacific			Program Services	UNDERGRAD EDUCATION	98,262
Europe (Including Iceland and Greenland)			Program Services	UNDERGRAD EDUCATION	690,475

**Form 990 Schedule F Part I - Activities Outside The United States**

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Middle East and North Africa			Program Services	UNDERGRAD EDUCATION	93,204
North America			Program Services	UNDERGRAD EDUCATION	30,142
South America			Program Services	UNDERGRAD EDUCATION	13,941



**Form 990 Schedule F Part I - Activities Outside The United States**

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Sub-Saharan Africa			Program Services	UNDERGRAD EDUCATION	9,117
Central America and the Caribbean			Investments		7,797,203

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2012

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>ATHL-GOLF TOURN</u> (event type)	<u>ALUM-GOLF TOURN</u> (event type)	<u>1</u> (total number)	(add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	71,115	32,025	32,442	135,582
	<b>2</b> Less Contributions . . . . .	50,020	16,064	20,731	86,815
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	21,095	15,961	11,711	48,767
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .	2,392	2,545	1,280	6,217
	<b>6</b> Rent/facility costs . . . . .	17,193	6,862	7,481	31,536
	<b>7</b> Food and beverages . . . . .		5,591		5,591
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	49	863	2,970	3,882
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> Net income summary Combine line 3, column (d), and line 10 . . . . . ▶					1,541

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .			
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Non-cash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary Combine lines 1 and 7 in column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

**a** Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Does the organization operate gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity operated in

<b>a</b> The organization's facility	<b>13a</b>	
<b>b</b> An outside facility	<b>13b</b>	

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

Director/officer                       Employee                       Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation
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Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

2012

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

Attach to Form 990

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND UNIVERSITY

Employer identification number 04-2108376

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
3 Enter total number of other organizations listed in the line 1 table

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) INTERNAL SCHOLARSHIPS	2741	36,129,331			
(2) COLLEGE WORK STUDY	1012	535,826			
(3) SEOG FEDERAL FINANCIAL AID	109	244,709			

**Part IV Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
MONITOR THE USE OF GRANT FUNDS IN U S	PART I, LINE 2	ALL GRANT FUNDS ARE MONITORED WITH AT LEAST TWO DIFFERENT DEPARTMENTS WHICH CREATES CHECKS AND BALANCES TO ENSURE THAT THE FUNDS ARE TRACKED, REPORTED AND USED AS REQUIRED IN THE GRANT LANGUAGE TITLE IV GRANT FUNDS ARE AWARDED BY THE FINANCIAL AID OFFICE AND APPLIED TO THE STUDENT'S ACCOUNT VIA FINANCIAL AID TRANSMITTAL AS STUDENTS COMPLETE THEIR REQUIREMENTS FOR RECEIVING AID, WEEKLY TRANSMITTALS ARE RUN AND STUDENTS, WITH THE PROPER CODING ARE SELECTED TO RECEIVE AID THE TRANSMITTAL GENERATES A LISTING OF EACH AWARD, BY TYPE WITH TOTALS, AND IS USED TO RECORD THE GRANT EXPENSE TO THE GENERAL LEDGER FEDERAL AWARDS AND GRANTS ARE VERIFIED TO A RECEIVABLE IN THE GENERAL LEDGER THAT IS RECORDED FROM AN AUTHORIZATION LETTER AND TO THE AVAILABLE BALANCE IN THE G5 PAYMENT MANAGEMENT SYSTEM IF THE AVAILABLE BALANCE IS SUFFICIENT, THE FUNDS ARE DRAWN DOWN THROUGH THE G5 PAYMENT MANAGEMENT SYSTEM INTO THE FEDERAL FUNDS CHECKING ACCOUNT A BANK ACH REPORT IS GENERATED TO VERIFY THAT THE FUNDS ARE RECEIVED THE GENERAL LEDGER ACCOUNTS ARE VERIFIED TO GRANTS BY TYPE ON THE FINANCIAL AID SYSTEM AND BILLING TRANSACTIONS ON THE BILLING FILE THESE SYSTEMS ARE RECONCILED TO EACH DRAW DOWN

**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

**Part I Questions Regarding Compensation**

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence            |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)            |

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                         | <input checked="" type="checkbox"/> Written employment contract                     |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations                | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?  
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

- a** The organization?
- b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

- a** The organization?
- b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>	Yes	
<b>8</b>		No
<b>9</b>		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DR ANTHONY S CAPRIO PRESIDENT	(i)	462,665	37,000	25,488	22,500	14,024	561,677	
	(ii)							
(2) JERRY HIRSCH VP FOR ACADEMIC AFFAIRS	(i)	238,110		6,180	19,359	13,310	276,959	
	(ii)							
(3) WILLIAM J KELLEHER VP FOR FINANCE AND ADMIN	(i)	222,412		1,290	20,464	13,233	257,399	
	(ii)							
(4) WILLIAM G BAKER PROFESSOR OF LAW	(i)	264,385		1,980	22,500	12,960	301,825	
	(ii)							
(5) S HOSSEN CHERAGI DEAN, COLLEGE OF ENGINEERING	(i)	212,688		690	19,697	13,171	246,246	
	(ii)							
(6) ARTHUR R GAUDIO DEAN, SCHOOL OF LAW	(i)	251,443		3,810	22,500	13,330	291,083	
	(ii)							
(7) EVAN ROBINSON DEAN, COLLEGE OF PHARMACY	(i)	191,280		450	17,977	13,104	222,811	
	(ii)							
(8) FREDERICK D ROYAL DIRECTOR OF LLM AND PROFESSOR	(i)	263,392		1,980	22,500	13,205	301,077	
	(ii)							



**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
BENEFITS	SCHEDULE J, PART I, LINES 1A AND 1B	THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A HOUSING ALLOWANCE AND IS REIMBURSED FOR SNOW REMOVAL AND LAWN CARE. THE PRESIDENT SUBMITS RECEIPTS AND IS REIMBURSED FOR HIS SNOW REMOVAL AND LAWN CARE EXPENSES THROUGH PAYROLL AS A TAXABLE REIMBURSEMENT. THE INFORMATION IS REPORTED TO PAYROLL AND IS ADDED TO HIS COMPENSATION AND TAXED ACCORDINGLY. THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION REVIEWS AND APPROVES THE SNOW REMOVAL AND LAWN CARE EXPENSE REIMBURSEMENT. THESE EXPENSES ALSO GO THROUGH THE NORMAL REVIEW AND APPROVAL PROCESS THAT ALL PAYMENTS ARE SUBJECT TO. ALSO THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A MEMBERSHIP TO APPROPRIATE ORGANIZATIONS FOR THE BENEFIT OF THE INSTITUTION, THUS, THE UNIVERSITY PAYS FOR A MEMBERSHIP AND RELATED EXPENSES TO ONE SOCIAL CLUB. THE MEMBERSHIP AND RELATED EXPENSES ARE FOR USE OF UNIVERSITY BUSINESS ONLY AND ARE PAID THROUGH ACCOUNTS PAYABLE. THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION REVIEWS AND APPROVES ALL EXPENSES RELATING TO THIS. THESE EXPENSES ALSO GO THROUGH THE NORMAL REVIEW AND APPROVAL PROCESS THAT ALL PAYMENTS ARE SUBJECT TO. IN ADDITION, THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A VEHICLE ALLOWANCE. THE VALUE OF THE VEHICLE ALLOWANCE IS INCLUDED IN THE PRESIDENT'S W-2 WAGES.
NON-FIXED PAYMENTS	SCHEDULE J, PART II, QUESTION VII	ANTHONY S. CAPRIO RECEIVED A BONUS OF \$37,000 UNDER THE VARIABLE CASH COMPENSATION PLAN FOR THE PRESIDENT. THE PLAN IS DESIGNED TO RECOGNIZE THE INEQUITY IMPOSED ON HIGHER COMPENSATED INDIVIDUALS AS A RESULT OF THE IRS LIMIT ON QUALIFIED PLANS. THE VARIABLE CASH COMPENSATION CALCULATION IS THE DIFFERENCE BETWEEN BASE COMPENSATION FOR THE PRIOR FISCAL YEAR AND THE CURRENT YEAR IRS COMPENSATION LIMIT IMPOSED UNDER CODE SECTION 401(A)(17). THE RATE APPLIED TO THE DIFFERENCE CALCULATED IS DETERMINED ANNUALLY BY THE UNIVERSITY COMPENSATION SUB-COMMITTEE. THE RATE IS BASED ON PERFORMANCE AND IS NOT TO EXCEED 20%.

**Schedule K  
(Form 990)**

OMB No 1545-0047

**Supplemental Information on Tax Exempt Bonds**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.** ▶ **See separate instructions.**

**2012**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	MDFA - SERIES 2005	04-3431814	57583RDQ5	10-19-2005	39,232,453	REFUND ISSUES 7/8/98 AND 12/13/00		X		X		X
<b>B</b>	MDFA - SERIES 2008	04-3431814		05-29-2008	5,000,000	CONSTRUCTION - LAW SCHOOL ADDITION		X		X		X
<b>C</b>	MDFA - SERIES 2009	04-3431814		11-09-2009	43,000,000	CONSTRUCTION - NEW ACADEMIC BUILDING						
<b>D</b>	MDFA - SERIES 2011	04-3431814		12-20-2011	8,380,000	CONSTRUCTION - EXISTING ACADEMIC B		X		X		X

**Part II Proceeds**

		A	B	C	D				
<b>1</b>	Amount of bonds retired	0	0	0	0				
<b>2</b>	Amount of bonds legally defeased	0	0	0	0				
<b>3</b>	Total proceeds of issue	39,232,453	5,000,000	43,000,000	8,380,000				
<b>4</b>	Gross proceeds in reserve funds	0	0	0	0				
<b>5</b>	Capitalized interest from proceeds	0	0	0	0				
<b>6</b>	Proceeds in refunding escrows	37,793,892	0	0	0				
<b>7</b>	Issuance costs from proceeds	606,635	74,319	230,000	145,000				
<b>8</b>	Credit enhancement from proceeds	831,926	0	0	0				
<b>9</b>	Working capital expenditures from proceeds	0	0	0	0				
<b>10</b>	Capital expenditures from proceeds	0	4,925,681	42,770,000	8,235,000				
<b>11</b>	Other spent proceeds	0	0	0	0				
<b>12</b>	Other unspent proceeds	0	0	0	0				
<b>13</b>	Year of substantial completion	2002		2008		2011		2012	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a current refunding issue?	X			X		X		X
<b>15</b>	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
<b>16</b>	Has the final allocation of proceeds been made?	X		X		X		X	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

**Part III Private Business Use**

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b>	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
<b>2</b>	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		X

**Part III Private Business Use (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		X
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 00000%		0 00000%		0 00000%		0 00000%	
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0 00000%		0 00000%		0 00000%		0 00000%	
<b>6</b> Total of lines 4 and 5	0 00000%		0 00000%		0 00000%		0 00000%	
<b>7</b> Does the bond issue meet the private security or payment test?		X		X		X		X
<b>8a</b> Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		X		X		X		X
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X		X		X		X

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T?		X		X		X		X
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet?	X				X		X	
<b>b</b> Exception to rebate?	X		X					
<b>c</b> No rebate due?	X							
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
<b>3</b> Is the bond issue a variable rate issue?		X	X			X		X
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
<b>b</b> Name of provider	0		0		0			
<b>c</b> Term of hedge								
<b>d</b> Was the hedge superintegrated?								
<b>e</b> Was a hedge terminated?								

**Part IV Arbitrage (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
<b>b</b> Name of provider	0		0		0		0	
<b>c</b> Term of GIC								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148?		X		X		X		X

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?		X		X		X		X

**Part VI Supplemental Information.** Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Identifier	Return Reference	Explanation
NONQUALIFIED BONDS	PART III, QUESTION 9	WESTERN NEW ENGLAD UNIVERSITY HAS NOT ESTABLISHED WRITTEN PROCEDURES TO ENSURE THAT ALL NONQUALIFIED BONDS OF THE ISSUE ARE REMEDIATED IN ACCORDANCE WITH THE REQUIREMENTS UNDER REGULATIONS SECTION 1 141-12 AND 1 45-2, HOWEVER, THE UNIVERSITY DOES MONITOR THE PROCEDURES WITHOUT THE WRITTEN POLICY
DATE OF REBATE COMPUTATION	PART IV, QUESTION 2C	THE REBATE COMPUTATION WAS PERFORMED ON 10/19/2012 THIS REBATE COMPUTATION WAS PERFORMED FOR THE MDFA - SERIES 2005 BOND ONLY THE 2009 AND 2011 BONDS ARE WITHIN THE 5 YEAR TIME PERIOD WHERE NO REBATE WOULD BE DUE AS SUCH, THE COMPUTATION HAS NOT BEEN PERFORMED WNEU IS AWAITING THE COMPUTATION DATE FOR THE 2008 BOND
PROCEDURES TO UNDERTAKE CORRECTIVE ACTION	PART V	WESTERN NEW ENGLAND UNIVERSITY DID NOT ESTABLISH WRITTEN PROCEDURES TO ENSURE THAT VIOLATIONS OF FEDERAL TAX REQUIREMENTS ARE TIMELY IDENTIFIED AND CORRECTED THROUGH THE VOLUNTARY CLOSING AGREEMENT PROGRAM IF SELF-REMEDATION IS NOT AVAILABLE UNDER APPLICABLE REGULATIONS, HOWEVER, THE UNIVERSITY DOES COMPLY WITH THE REQUIREMENTS EVEN THOUGH THE PROCEDURES WERE NOT WRITTEN

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2012

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 \$
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Y BOGLE	SPOUSE OF TRUSTEE	78,182	EMPLOYMENT		No
(2) J MCMULLEN	CHILD OF TRUSTEE	35,270	EMPLOYMENT		No

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation

**SCHEDULE M  
(Form 990)**  
  
Department of the Treasury  
Internal Revenue Service

# Noncash Contributions

OMB No 1545-0047  
**2012**  
**Open to Public Inspection**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**

Name of the organization  
WESTERN NEW ENGLAND UNIVERSITY

Employer identification number  
04-2108376

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .	X	34	11,882	EST RETAIL VALUE
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	24	42,197	AVERAGE MARKET VALUE
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .	X			EST RETAIL VALUE
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( <u>EQUIPMENT</u> ) . . . . .	X	49	7,685	EST RETAIL VALUE
26 Other ▶ ( <u>GIFT CARDS</u> ) . . . . .	X	50	2,500	ACTUAL DOLLAR VALUE
27 Other ▶ ( <u>EMPLOYEE EVENT</u> ) . . . . .	X	2	920	EST RETAIL VALUE
28 Other ▶ ( _____ ) . . . . .				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

**Part III Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Identifier

Return Reference

Explanation

Schedule M (Form 990) (2012)



**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization  
WESTERN NEW ENGLAND UNIVERSITY

**Employer identification number**

04-2108376

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION STATEMENT	FORM 990, PART III, LINE 1	WESTERN NEW ENGLAND UNIVERSITY, A COMPREHENSIVE PRIVATE INSTITUTION WITH A TRADITION OF EXCELLENCE IN TEACHING AND SCHOLARSHIP AND A COMMITMENT TO SERVICE, AWARDS UNDERGRADUATE, MASTER'S, AND DOCTORAL DEGREES IN VARIOUS DEPARTMENTS FROM AMONG OUR COLLEGES OF ARTS AND SCIENCES, BUSINESS, ENGINEERING, AND PHARMACY, AND SCHOOL OF LAW ONE OF ONLY A FEW U.S. COMPREHENSIVE INSTITUTIONS ENROLLING UNDER 5,000 STUDENTS RECOGNIZED WITH NATIONAL AND INTERNATIONAL ACCREDITATIONS AT THE HIGHEST LEVELS IN LAW, BUSINESS, ENGINEERING, AND SOCIAL WORK, WE SERVE STUDENTS PREDOMINANTLY FROM THE NORTHEASTERN U.S., BUT ENROLL STUDENTS FROM ACROSS THE COUNTRY AND AROUND THE WORLD THE VAST MAJORITY OF UNDERGRADUATE STUDENTS RESIDE ON CAMPUS OUR 215-ACRE CAMPUS IN SPRINGFIELD, MASSACHUSETTS, IS REMARKABLE FOR ITS BEAUTY, SECURITY, AND METICULOUS UPKEEP

Identifier	Return Reference	Explanation
OUR MISSION		<p>THE HALLMARK OF THE WESTERN NEW ENGLAND UNIVERSITY EXPERIENCE IS AN UNWAVERING FOCUS ON AND ATTENTION TO EACH STUDENT'S ACADEMIC AND PERSONAL DEVELOPMENT, INCLUDING LEARNING OUTSIDE THE CLASSROOM. FACULTY, DEDICATED TO EXCELLENCE IN TEACHING AND RESEARCH, AND OFTEN NATIONALLY RECOGNIZED IN THEIR FIELDS, TEACH IN AN ENVIRONMENT OF WARMTH AND PERSONAL CONCERN WHERE SMALL CLASSES PREDOMINATE. ADMINISTRATIVE AND SUPPORT STAFF WORK COLLABORATIVELY WITH FACULTY IN ATTENDING TO STUDENT DEVELOPMENT SO THAT EACH STUDENT'S ACADEMIC AND PERSONAL POTENTIAL CAN BE REALIZED AND APPRECIATED. WESTERN NEW ENGLAND UNIVERSITY DEVELOPS LEADERS AND PROBLEM SOLVERS FROM AMONG OUR STUDENTS, WHETHER IN ACADEMICS, INTERCOLLEGIATE ATHLETICS, EXTRACURRICULAR AND COCURRICULAR PROGRAMS, COLLABORATIVE RESEARCH PROJECTS WITH FACULTY, OR IN PARTNERSHIP WITH THE LOCAL COMMUNITY. AT WESTERN NEW ENGLAND UNIVERSITY, EXCELLENCE IN STUDENT LEARNING GOES HAND IN HAND WITH THE DEVELOPMENT OF PERSONAL VALUES SUCH AS INTEGRITY, ACCOUNTABILITY, AND CITIZENSHIP. STUDENTS ACQUIRE THE TOOLS TO SUPPORT LIFELONG LEARNING AND THE SKILLS TO SUCCEED IN THE GLOBAL WORKFORCE. EQUALLY IMPORTANT, ALL MEMBERS OF OUR COMMUNITY ARE COMMITTED TO GUIDING STUDENTS IN THEIR DEVELOPMENT TO BECOME INFORMED AND RESPONSIBLE LEADERS IN THEIR LOCAL AND GLOBAL COMMUNITIES BY PROMOTING A CAMPUS CULTURE OF RESPECT, TOLERANCE, ENVIRONMENTAL AWARENESS, AND SOCIAL RESPONSIBILITY. WE ARE POSITIONED WELL TO ACCOMPLISH THESE GOALS AS A TRULY COMPREHENSIVE INSTITUTION WHOSE FACULTY AND STAFF HAVE HISTORICALLY COLLABORATED IN OFFERING AN INTEGRATED PROGRAM OF LIBERAL AND PROFESSIONAL LEARNING IN THE DIVERSE FIELDS OF ARTS AND SCIENCES, BUSINESS, ENGINEERING, LAW AND PHARMACY.</p>

Identifier	Return Reference	Explanation
OUR CORE VALUES		<p>EXCELLENCE IN TEACHING, RESEARCH, AND SCHOLARSHIP, UNDERSTANDING THAT OUR PRIMARY PURPOSE IS TO PROVIDE AN OUTSTANDING EDUCATION SUPPORTED BY FACULTY WITH THE HIGHEST ACADEMIC CREDENTIALS, AND WITH NATIONAL PROMINENCE IN THEIR FIELDS STUDENT-CENTERED LEARNING, PROVIDING AN INDIVIDUALIZED APPROACH TO EDUCATION WHICH INCLUDES A PROFOUND COMMITMENT TO SMALL CLASS SIZES, PERSONALIZED STUDENT-FACULTY RELATIONSHIPS, AND STUDENT ENGAGEMENT AND PERSONAL GROWTH BOTH WITHIN AND BEYOND THE CLASSROOM A SENSE OF COMMUNITY, TREATING EVERY INDIVIDUAL AS A VALUED MEMBER OF OUR COMMUNITY WITH A SHARED SENSE OF PURPOSE AND OWNERSHIP MADE POSSIBLE BY MUTUAL RESPECT AND SHARED GOVERNANCE CULTIVATION OF A PLURALISTIC SOCIETY, CELEBRATING THE DIVERSITY OF OUR COMMUNITY, LOCALLY AND GLOBALLY, AND CREATING A COMMUNITY THAT FOSTERS TOLERANCE, INTEGRITY, ACCOUNTABILITY, CITIZENSHIP, AND SOCIAL RESPONSIBILITY INNOVATIVE INTEGRATED LIBERAL AND PROFESSIONAL EDUCATION, CONSTITUTING THE FOUNDATION OF OUR UNDERGRADUATE AND GRADUATE CURRICULUM, PROVIDING GLOBAL EDUCATION, LEADERSHIP OPPORTUNITIES, AND CAREER PREPARATION COMMITMENT TO ACADEMIC, PROFESSIONAL, AND COMMUNITY SERVICE, PROMOTING OPPORTUNITIES FOR ALL CAMPUS COMMUNITY MEMBERS TO PROVIDE RESPONSIBLE SERVICE OF THE HIGHEST QUALITY TO OTHERS STEWARDSHIP OF OUR CAMPUS, CARING FOR THE SUSTAINABILITY AND AESTHETICS OF THE ENVIRONMENT BOTH WITHIN AND BEYOND THE CAMPUS</p>

Identifier	Return Reference	Explanation
OUR VISION FOR APPROACHING OUR SECOND CENTURY		IN 2019 WESTERN NEW ENGLAND UNIVERSITY WILL CELEBRATE ITS CENTENNIAL AS AN INSTITUTION OF HIGHER EDUCATION. OUR FOCUS WILL CONTINUE TO BE ON THE WHOLE STUDENT, BUT IN A TWENTY-FIRST CENTURY CONTEXT HIGHLIGHTING THE DEMANDS OF A DIVERSE AND GLOBAL SOCIETY, THE ACCELERATING PACE OF TECHNOLOGY, AND THE NECESSITY OF ATTENTION TO ENVIRONMENTAL SUSTAINABILITY. OUR NEXT DECADE WILL BE MARKED BY A CONTINUED DEDICATION TO EXCELLENCE, VISIONARY THINKING, FLEXIBILITY AND ENTREPRENEURIAL SPIRIT. WE MUST CONTINUE TO DEVELOP AS A COMPREHENSIVE INSTITUTION OFFERING AN INTEGRATED PROGRAM OF LIBERAL AND PROFESSIONAL UNDERGRADUATE AND GRADUATE EDUCATION WHILE ESTABLISHING OURSELVES IN A POSITION OF REGIONAL LEADERSHIP AND NATIONAL RECOGNITION.

Identifier	Return Reference	Explanation
FORM 990 REVIEW PROCESS	FORM 990, PART VI, LINE 11A	THE TRUSTEE AUDIT COMMITTEE REVIEWS THE FORM 990 BEFORE IT IS PASSED ON TO THE FULL BOARD REVIEW. THE AUDIT COMMITTEE'S REVIEW IS ACCOMPLISHED BY PROVIDING THE FORM AND ALL SCHEDULES AND ATTACHMENTS TO THE COMMITTEE THROUGH THE UNIVERSITY'S SECURE ONLINE WEBSITE. THE ENTIRE RETURN IS AVAILABLE THROUGH THE SECURE ONLINE WEBSITE AND THE COMMITTEE HAS THE OPPORTUNITY TO DISCUSS THE RETURN IN AN OPEN FORUM THAT IS VIEWED BY ALL. ONCE THE COMMITTEE REVIEWS THE RETURN TO ENSURE COMPLIANCE WITH FILING REQUIREMENTS, THE FULL BOARD IS GIVEN ACCESS TO THE SECURE ONLINE WEBSITE BEFORE THE RETURN IS FILED WITH THE INTERNAL REVENUE SERVICE.

Identifier	Return Reference	Explanation
CONFLICT OF INTEREST POLICY	FORM 990, PART VI, LINE 12C	THE UNIVERSITY ASKS BOTH TRUSTEES AS WELL AS ADMINISTRATIVE EMPLOYEES TO COMPLETE A CONFLICT OF INTEREST STATEMENT EACH YEAR. THE TRUSTEES' STATEMENTS ARE REVIEWED BY IN-HOUSE COUNSEL. IF ANY ISSUES AND/OR CONCERNS ARE FOUND, THE IN-HOUSE COUNSEL BRINGS THE MATTER FORWARD, AS APPROPRIATE, TO ENSURE THAT ALL PARTIES ARE AWARE OF ANY ISSUES. ANY TRUSTEE WITH A CONFLICT ABSTAINS FROM ANY BOARD OR COMMITTEE VOTES AS DEEMED NECESSARY. EACH YEAR ALL ADMINISTRATIVE STAFF MUST REVIEW THE CONFLICT OF INTEREST POLICY AND SIGN A CONFLICT OF INTEREST STATEMENT. THESE STATEMENTS ARE FORWARDED TO THE HUMAN RESOURCE DEPARTMENT FOR REVIEW. ANY POTENTIAL CONFLICTS ARE BROUGHT FORWARD AS APPROPRIATE.

Identifier	Return Reference	Explanation
COMPENSATION	FORM 990, PART VI, LINES 15A & 15B	<p>15A THE COMPENSATION REVIEW FOR THE PRESIDENT WAS DONE THROUGH A COMPENSATION SUB-COMMITTEE OF TRUSTEES COMPRISED OF THE CHAIRMAN, VICE CHAIRMAN, SECRETARY AND TWO OTHER MEMBERS THE SUB-COMMITTEE MET DURING THE YEAR TO REVIEW THE PRESIDENT'S PERFORMANCE OF THE PREVIOUS YEAR'S GOALS AND TO ESTABLISH THE COMING YEAR'S GOALS THE SUB-COMMITTEE ENGAGED A THIRD PARTY TO CONDUCT AN INDEPENDENT REVIEW OF THE PRESIDENT'S COMPENSATION THE THIRD PARTY WAS ASKED TO ADVISE THE SUB-COMMITTEE OF TRENDS AND ANY OTHER PERTINENT INFORMATION WITH RESPECT TO PEER INSTITUTIONS THE COMPENSATION SUB-COMMITTEE OF THE BOARD OF TRUSTEES RECOMMENDED TO THE EXECUTIVE COMMITTEE THE PRESIDENT'S COMPENSATION PACKAGE AND IT WAS APPROVED ALL DOCUMENTATION IS KEPT BY THE CHAIRMAN OF THE BOARD IN ADDITION, THE PRESIDENT'S OFFICE RETAINS A COPY OF THE PRESIDENT'S SELF-EVALULATION THE MINUTES OF THE COMPENSATION SUB-COMMITTEE AND EXECUTIVE COMMITTEE ARE KEPT ON FILE IN THE PRESIDENT'S OFFICE THESE MINUTES, WITH MOTIONS FOR COMPENSATION PACKAGES, ARE MAILED TO ALL TRUSTEES THE COMPENSATION PROCESS MEETS THE REBUTTABLE PRESUMPTION THE COMMITTEE IS COMPRISED OF INDIVIDUALS WHO DO NOT HAVE A CONFLICT OF INTEREST REGARDING THE TRANSACTION, THE COMMITTEE RELIED ON APPROPRIATE DATA AS TO COMPARABILITY PRIOR TO MAKING ITS DETERMINATION AND THE COMMITTEE TIMELY AND ADEQUATELY DOCUMENTS THE DECISIONS REGARDING COMPENSATION</p> <p>15B THE COMPENSATION FOR OFFICER AND KEY EMPLOYEES WAS MOST HEAVILY MEASURED AGAINST PERFORMANCE OF THE INDIVIDUALS AND THE PUBLISHED SALARY DOCUMENTATION FOR THE COLLEGE AND UNIVERSITY PERSONNEL ASSOCIATION'S (CUA) SALARY LISTINGS FROM COMPARABLE DATA OF INSTITUTIONS WITHIN THE SAME CATEGORY AS THE UNIVERSITY THE PRESIDENT DETERMINES THE INCREASE BASED ON PERFORMANCE AND COMPARABLE COMPENSATION DATA HE REPORTS THE SALARY LEVELS OF THE KEY EMPLOYEES TO THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES COMPENSATION RECORDS ARE KEPT IN THE PRESIDENT'S OFFICE</p>

Identifier	Return Reference	Explanation
PUBLIC DISCLOSURE	FORM 990, PART VI, LINE 19	THE IRS FORM 990 IS AVAILABLE UPON REQUEST FROM THE UNIVERSITY IT IS POSTED, ALONG WITH THE AUDITED FINANCIAL STATEMENTS, ON THE WEBSITE OF THE MASSACHUSETTS ATTORNEY GENERAL'S OFFICE AT WWW.MASS.GOV THE UNIVERSITY'S GOVERNING DOCUMENTS, ARTICLES OF INCORPORATION AND BY-LAWS MAY BE REQUESTED FROM THIS OFFICE AND ARE POSTED ON THE WEBSITE FOR THE MASSACHUSETTS SECRETARY OF STATE. THE CONFLICT OF INTEREST POLICY IS AVAILABLE ON THE UNIVERSITY'S WEBSITE.



Identifier	Return Reference	Explanation
RECONCILIATION OF NET ASSETS	FORM 990 PART XI, LINE 5	OTHER CHANGES IN NET ASSETS OR FUND BALANCE CHANGE IN VALUE OF SPLIT INVESTMENTS 19,270 ----- TOTAL OTHER CHANGES IN NET ASSETS 19,270

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WESTERN NEW ENGLAND UNIVERSITY

**Employer identification number**

04-2108376

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) CHARITABLE REMAINDER TRUSTS (2)  1215 WILBRAHAM ROAD SPRINGFIELD, MA 011192684	CHARITABLE TRUST	MA	NA	TRUST					

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>		No
<b>1n</b>		No
<b>1o</b>		No
<b>1p</b>		No
<b>1q</b>		No
<b>1r</b>		No
<b>1s</b>		No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved



**Software ID:**  
**Software Version:**  
**EIN:** 04-2108376  
**Name:** WESTERN NEW ENGLAND UNIVERSITY

**Part VII Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	
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