

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0687

2018Open to Public Inspection for
501(c)(3) Organizations Only

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019

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

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

Department of the Treasury
Internal Revenue ServiceA ☐ Check box if
address changed

B Exempt under section

- ☒ 501(c)(3) ☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)

Print
or
TypeName of organization (☐ Check box if name changed and see instructions.)

BEREA COLLEGE

Number, street, and room or suite no. If a P.O. box, see instructions.

LINCOLN HALL, 220

City or town, state or province, country, and ZIP or foreign postal code

BEREA, KY 40404

D Employer identification number
(Employees' trust, see instructions.)

61-0444650

E Unrelated business activity code
(See instructions.)

221000

C Book value of all assets
at end of year
1,616,301,681

F Group exemption number (See instructions.) ▶

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Enter the number of the organization's unrelated trades or businesses. ▶ 3 Describe the only (or first) unrelated trade or business here ▶ UTILITIES/WATER SALES AND TIMBER SALES. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ JEFFERY S AMBURGEY

Telephone number ▶ (859) 985-3082

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 194,662			
b Less returns and allowances 0			
c Balance ▶	1c 194,662		
2 Cost of goods sold (Schedule A, line 7)	2 0		
3 Gross profit. Subtract line 2 from line 1c	3 194,662		194,662
4a Capital gain net income (attach Schedule D)	4a 0		0
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b 0		0
c Capital loss deduction for trusts	4c 0		0
5 Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6 Rent income (Schedule C)	6 0	0	0
7 Unrelated debt-financed income (Schedule E)	7 0	0	0
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8 0	0	0
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9 0	0	0
10 Exploited exempt activity income (Schedule I)	10 0	0	0
11 Advertising income (Schedule J)	11 0	0	0
12 Other income (See instructions; attach schedule)	12 0		0
13 Total. Combine lines 3 through 12	13 194,662	0	194,662

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

14 Compensation of officers, directors, and trustees (Schedule K)	14 0
15 Salaries and wages	15 184,116
16 Repairs and maintenance	16 0
17 Bad debts	17 0
18 Interest (attach schedule) (see instructions)	18 0
19 Taxes and licenses	19 0
20 Charitable contributions (See instructions for limitation rules)	20 0
21 Depreciation (attach Form 4562)	21 0
22 Less depreciation claimed on Schedule A and elsewhere on return	22a 0
23 Depletion	23 0
24 Contributions to deferred compensation plans	24 0
25 Employee benefit programs	25 45,763
26 Excess exempt expenses (Schedule I)	26 0
27 Excess readership costs (Schedule J)	27 0
28 Other deductions (attach schedule)	28 46,282
29 Total deductions. Add lines 14 through 28	29 276,161
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30 (81,499)
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31
32 Unrelated business taxable income. Subtract line 31 from line 30	32 (81,499)

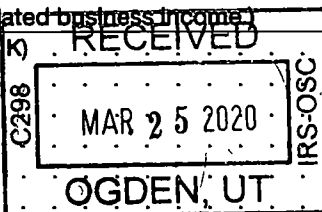
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Cat. No. 11291J

Form 990-T (2018)

SCANNED JUL 08 2020

APR 27 2020

Received in MAY 14 2020
Batching Ogden

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	14,088
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	14,088
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	0
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	0
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	0
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800 (see instructions)	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	0
46	Subtract line 45e from line 44	46	0
47	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)	47	0
48	Total tax. Add lines 46 and 47 (see instructions)	48	0
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	
50a	Payments: A 2017 overpayment credited to 2018	50a	0
b	2018 estimated tax payments	50b	0
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: ☐ Form 2439 ☒ Other 8,540 Total 8,540	50g	8,540
51	Total payments. Add lines 50a through 50g	51	8,540
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	0
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	8,540
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax 0 Refunded 8,540	55	8,540

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

VICE PRESIDENT FOR FINANCE

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

RACHEL SPURLOCK

Preparer's signature

Rachel Spurlock

Date

2/28/2020

Check ☐ if self-employed

PTIN

P00520729

Firm's name

CROWE LLP

Firm's EIN

35-0921680

Firm's address

9600 BROWNSBORO ROAD, SUITE 400, LOUISVILLE, KY 40241-1122

Phone no.

(502) 326-3996

Form **990-T** (2018)

Schedule A—Cost of Goods Sold. Enter method of inventory valuation ►

1 Inventory at beginning of year	1	0	6 Inventory at end of year	6	0
2 Purchases	2	0	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	0
3 Cost of labor	3	0	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (attach schedule)	4a	0			
b Other costs (attach schedule)	4b	0			
5 Total. Add lines 1 through 4b	5	0			✓

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property		
(1) _____		
(2) _____		
(3) _____		
(4) _____		
2. Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1) _____	_____	_____
(2) _____	_____	_____
(3) _____	_____	_____
(4) _____	_____	_____
Total 0	Total 0	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ► 0
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ► 0		

Schedule E—Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1) _____		_____	_____	_____
(2) _____		_____	_____	_____
(3) _____		_____	_____	_____
(4) _____		_____	_____	_____
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1) _____	_____	%	_____	_____
(2) _____	_____	%	_____	_____
(3) _____	_____	%	_____	_____
(4) _____	_____	%	_____	_____
Totals ►			0	0
Total dividends-received deductions included in column 8 ►			0	0

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

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

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0		0

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).	Enter here and on page 1, Part II, line 26		
Totals		0	0	0		

Schedule J—Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		0	0	0		0
Totals (carry to Part II, line (5))		0	0	0		0

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I ▶	0	0				0
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1–5) ▶	0	0				0

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			0

Form **990-T** (2018)

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

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

OMB No 1545-0687

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019.

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

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

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

Name of the organization

BEREA COLLEGE

Employer identification number

61-0444650

Unrelated business activity code (see instructions) ▶ 561439

Describe the unrelated trade or business ▶ OTHER BUSINESS SERVICE CENTERS/PRINTING SERVICES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 114,871			
b	Less returns and allowances 0			
c	Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)	2	0	
3	Gross profit. Subtract line 2 from line 1c	3	114,871	114,871
4a	Capital gain net income (attach Schedule D)	4a	0	0
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b	0	0
c	Capital loss deduction for trusts	4c	0	0
5	Income (loss) from a partnership or an S corporation (attach statement)	5	0	0
6	Rent income (Schedule C)	6	0	0
7	Unrelated debt-financed income (Schedule E)	7	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8	0	0
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9	0	0
10	Exploited exempt activity income (Schedule I)	10	0	0
11	Advertising income (Schedule J)	11	0	0
12	Other income (See instructions; attach schedule)	12	0	0
13	Total. Combine lines 3 through 12	13	114,871	114,871

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

14	Compensation of officers, directors, and trustees (Schedule K)	14	0
15	Salaries and wages	15	28,773
16	Repairs and maintenance	16	0
17	Bad debts	17	0
18	Interest (attach schedule) (see instructions)	18	0
19	Taxes and licenses	19	0
20	Charitable contributions (See instructions for limitation rules)	20	1,565
21	Depreciation (attach Form 4562)	21	0
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	0
23	Depletion	23	0
24	Contributions to deferred compensation plans	24	0
25	Employee benefit programs	25	7,371
26	Excess exempt expenses (Schedule I)	26	0
27	Excess readership costs (Schedule J)	27	0
28	Other deductions (attach schedule)	28	63,074
29	Total deductions. Add lines 14 through 28	29	100,783
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	14,088
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31	0
32	Unrelated business taxable income. Subtract line 31 from line 30	32	14,088

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Cat. No. 71328Y

Schedule M (Form 990-T) 2018

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

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

OMB No. 1545-0687

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 20 19.

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

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

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

Name of the organization

BEREA COLLEGE

Employer identification number

61-0444650

Unrelated business activity code (see instructions) ▶ 525990

Describe the unrelated trade or business ▶ ALTERNATIVE INVESTMENTS

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	<u>0</u>			
b Less returns and allowances	<u>0</u>			
c Balance ▶		1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		<u>0</u>
4a Capital gain net income (attach Schedule D)		4a	<u>8,045</u>	<u>8,045</u>
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b	<u>0</u>	<u>0</u>
c Capital loss deduction for trusts		4c	<u>0</u>	<u>0</u>
5 Income (loss) from a partnership or an S corporation (attach statement)		5	<u>(439,477)</u>	<u>(439,477)</u>
6 Rent income (Schedule C)		6	<u>0</u>	<u>0</u>
7 Unrelated debt-financed income (Schedule E)		7	<u>0</u>	<u>0</u>
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8	<u>0</u>	<u>0</u>
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9	<u>0</u>	<u>0</u>
10 Exploited exempt activity income (Schedule I)		10	<u>0</u>	<u>0</u>
11 Advertising income (Schedule J)		11	<u>0</u>	<u>0</u>
12 Other income (See instructions; attach schedule)		12	<u>0</u>	<u>0</u>
13 Total. Combine lines 3 through 12		13	<u>(431,432)</u>	<u>(431,432)</u>

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

14 Compensation of officers, directors, and trustees (Schedule K)	14	<u>0</u>
15 Salaries and wages	15	<u>0</u>
16 Repairs and maintenance	16	<u>0</u>
17 Bad debts	17	<u>0</u>
18 Interest (attach schedule) (see instructions)	18	<u>0</u>
19 Taxes and licenses	19	<u>0</u>
20 Charitable contributions (See instructions for limitation rules)	20	<u>0</u>
21 Depreciation (attach Form 4562)	21	<u>0</u>
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	<u>0</u>
23 Depletion	23	<u>0</u>
24 Contributions to deferred compensation plans	24	<u>0</u>
25 Employee benefit programs	25	<u>0</u>
26 Excess exempt expenses (Schedule I)	26	<u>0</u>
27 Excess readership costs (Schedule J)	27	<u>0</u>
28 Other deductions (attach schedule)	28	<u>5,000</u>
29 Total deductions. Add lines 14 through 28	29	<u>5,000</u>
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	<u>(436,432)</u>
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31	<u>0</u>
32 Unrelated business taxable income. Subtract line 31 from line 30	32	<u>(436,432)</u>

For Paperwork Reduction Act Notice, see Instructions.

Cat. No. 71329Y

Schedule M (Form 990-T) 2018

Name of Partnership	EIN	UBI
ALTERNATIVE INVESTMENTS		
(1) BOSTON VENTURES LIMITED PARTNERSHIP VII	20-4622363	-450,279
(2) BRINSON PARTNERSHIP FUND - 2000 PRIMARY FUND, L P.	36-4309910	2
(3) BRINSON PARTNERSHIP FUND - 2001 PRIMARY FUND, L P.	36-4395882	3,419
(4) ENDOWMENT VENTURE PARTNERS V, LP	06-1563332	33
(5) PETERSONS' LAPRAIRIE FARMS, INC	35-1490813	7,348
Total for Part I, Line 5		-439,477

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Converted to NOL	Amount Remaining	Contribution Carryover Expires
2014	1,156,434		1,565		1,154,869	2019
2015	949,783				949,783	2020
2016	1,073,111				1,073,111	2021
2017	539,395				539,395	2022
2018	647,551				647,551	2023
Totals	4,366,274	0	1,565	0	4,364,709	

Description	Amount
WATER/TIMBER SALES	
(1) CONTROLLABLE EXPENSES	45,282
(2) PROFESSIONAL FEES	1,000
Total	46,282
PRINTING SERVICES	
(3) CONTROLLABLE EXPENSES	62,074
(4) PROFESSIONAL FEES	1,000
Total	63,074
ALTERNATIVE INVESTMENTS	
(5) PROFESSIONAL FEES	5,000

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	NOL Expires
2000	929,831		601,295	14,088	314,448	2020
2001	1,040,337		0		1,040,337	2021
2002	246,499		0		246,499	2022
2003	0		0		0	2023
2004	0		0		0	2024
2005	0		0		0	2025
2006	0		0		0	2026
2007	648,317		0		648,317	2027
2008	2,523		0		2,523	2028
2009	491		0		491	2029
2010	0		0		0	2030
2011	350,315		0		350,315	2031
2012	1,317,341		0		1,317,341	2032
2013	0		0		0	2033
2014	176,945		0		176,945	2034
2015	0		0		0	2035
2016	62,234		0		62,234	2036
2017	7,777		0		7,777	2037
Totals	4,782,610	0	601,295	14,088	4,167,227	

Description	Amount
EIN: 52-1529691 THRIFT SAVINGS PLAN	8,540
Totals	8,540

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2018

Name

BEREA COLLEGE

Employer identification number

61-0444650

Part I Short-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				0
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 (72)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7 (72)

Part II Long-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	8,117			8,117
11 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15 8,117

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	0
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	8,045
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	8,045

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 11460M

Schedule D (Form 1120) 2018

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	Capital NOL Expires
2016	72		72	0	2021
Total Carry Forward Value				0	

Sales and Other Dispositions of Capital Assets

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

Name(s) shown on return
BEREA COLLEGESocial security number or taxpayer identification number
61-0444650

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

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SHORT-TERM GAIN/LOSS FROM INVESTMENTS			0				0
	SHORT-TERM ORDINARY GAIN/LOSS FROM INVESTMENTS							0
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				0	0		0	0

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
BEREA COLLEGESocial security number or taxpayer identification number
61-0444650

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LONG-TERM GAIN/LOSS FROM INVESTMENTS			8,117				8,117
	LONG-TERM ORDINARY GAIN/LOSS FROM INVESTMENTS							0
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►				8,117	0		0	8,117

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