

Form **990-T**

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

OMB No. 1545-0687

## 2017

For calendar year 2017 or other tax year beginning JUN 1, 2017, and ending MAY 31, 2018

▶ Go to [www.irs.gov/Form990T](http://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

<b>A</b> Check box if address changed  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) 408(e)      220(e) 408A      530(a) 529(a)	<b>Print or Type</b>	Name of organization (Check box if name changed and see instructions.) <b>WILLAMETTE UNIVERSITY</b>  Number, street, and room or suite no. If a P.O. box, see instructions. <b>900 STATE STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>SALEM, OR 97301</b>	<b>D</b> Employer identification number (Employees' trust, see instructions.) <b>93-0386972</b>  <b>E</b> Unrelated business activity codes (See instructions.) <b>900099</b>
<b>C</b> Book value of all assets at end of year <b>470,919,843.</b>		<b>F</b> Group exemption number (See instructions.) ▶ <b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation      501(c) trust      401(a) trust      Other trust	

**H** Describe the organization's primary unrelated business activity. ▶

**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 ▶ **KENNETH L PIFER** Telephone number ▶ **503-370-6974**

<b>Part I Unrelated Trade or Business Income</b>				<b>(A) Income</b>		<b>(B) Expenses</b>		<b>(C) Net</b>	
<b>1a</b> Gross receipts or sales		<b>c</b> Balance							
<b>b</b> Less returns and allowances			<b>1c</b>						
<b>2</b> Cost of goods sold (Schedule A, line 7)			<b>2</b>						
<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b>						
<b>4a</b> Capital gain net income (attach Schedule D)			<b>4a</b>						
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			<b>4b</b>						
<b>c</b> Capital loss deduction for trusts			<b>4c</b>						
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)			<b>5</b>	-576,225.				-576,225.	
<b>6</b> Rent income (Schedule C)			<b>6</b>						
<b>7</b> Unrelated debt-financed income (Schedule E)			<b>7</b>						
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Sch. F) ...			<b>8</b>						
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			<b>9</b>						
<b>10</b> Exploited exempt activity income (Schedule I)			<b>10</b>						
<b>11</b> Advertising income (Schedule J)			<b>11</b>						
<b>12</b> Other income (See instructions; attach schedule) <b>STATEMENT 1</b>			<b>12</b>	65,285.				65,285.	
<b>13 Total.</b> Combine lines 3 through 12			<b>13</b>	-510,940.				-510,940.	

**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.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)					
<b>15</b> Salaries and wages					
<b>16</b> Repairs and maintenance					
<b>17</b> Bad debts					
<b>18</b> Interest (attach schedule)					
<b>19</b> Taxes and licenses					3,921.
<b>20</b> Charitable contributions (See instructions for limitation rules) <b>STATEMENT 4</b>	<b>SEE STATEMENT 2</b>				0.
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>				
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>			<b>22b</b>	
<b>23</b> Depletion					
<b>24</b> Contributions to deferred compensation plans					
<b>25</b> Employee benefit programs					
<b>26</b> Excess exempt expenses (Schedule I)					
<b>27</b> Excess readership costs (Schedule J)					
<b>28</b> Other deductions (attach schedule) <b>SEE STATEMENT 3</b>					2,065.
<b>29 Total deductions.</b> Add lines 14 through 28					5,986.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13					-516,926.
<b>31</b> Net operating loss deduction (limited to the amount on line 30) <b>SEE STATEMENT 5</b>					
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30					-516,926.
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)					1,000.
<b>34 Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32					-516,926.

**Part III Tax Computation****35 Organizations Taxable as Corporations.** See instructions for tax computation.Controlled group members (sections 1561 and 1563) check here ☐ See instructions and:**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ (2) \$ (3) \$

**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$

(2) Additional 3% tax (not more than \$100,000) \$

**c** Income tax on the amount on line 34 **35c** 0.**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from:☐ Tax rate schedule or ☐ Schedule D (Form 1041) **36****37 Proxy tax.** See instructions **37****38 Alternative minimum tax** **38****39 Tax on Non-Compliant Facility Income.** See instructions **39****40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies **40** 0.**Part IV Tax and Payments****41a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41a****b** Other credits (see instructions) **41b****c** General business credit. Attach Form 3800 **41c****d** Credit for prior year minimum tax (attach Form 8801 or 8827) **41d****e Total credits.** Add lines 41a through 41d **41e****42** Subtract line 41e from line 40 **42** 0.**43** Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) **43****44 Total tax.** Add lines 42 and 43 **44** 0.**45a** Payments: A 2016 overpayment credited to 2017 **45a****b** 2017 estimated tax payments **45b****c** Tax deposited with Form 8868 **45c****d** Foreign organizations: Tax paid or withheld at source (see instructions) **45d****e** Backup withholding (see instructions) **45e****f** Credit for small employer health insurance premiums (Attach Form 8941) **45f****g** Other credits and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total **45g****46 Total payments.** Add lines 45a through 45g **46****47** Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ **47****48 Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed **48** 0.**49 Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49** 0.**50** Enter the amount of line 49 you want: **Credited to 2018 estimated tax** **Refunded** **50****Part V Statements Regarding Certain Activities and Other Information** (see instructions)**51** At any time during the 2017 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 **SPAIN** **Yes** **No****52** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? **Yes** **No****53** Enter the amount of tax-exempt interest received or accrued during the tax year **\$****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 VP FOR FINANCE AND TREASURER 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 Preparer's signature Date Check ☐ if self-employed PTIN  
WENDY CAMPOS WENDY CAMPOS 02/27/19 P00448102  
Firm's name **MOSS ADAMS LLP** Firm's EIN **91-0189318**  
805 SW BROADWAY STE 1200  
Firm's address **PORTLAND, OR 97205** Phone no. **503-242-1447**

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**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **N/A**

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

**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

<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</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)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 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) .....**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) ...

0.

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

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

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**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).
<b>Totals</b> .....			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).
<b>Totals</b> .....		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.
<b>Totals</b> .....		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)						
<b>Totals</b> (carry to Part II, line (5)) .....		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)						
<b>Totals from Part I</b> .....	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b> .....	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)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			0.

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FORM 990-T	OTHER INCOME	STATEMENT 1
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DESCRIPTION	AMOUNT
QUALIFIED TRANSPORTATION FRINGE UBI	42,083.
PARKING (LEASED SPACES)	23,202.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	65,285.

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FORM 990-T	CONTRIBUTIONS	STATEMENT 2
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DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
PASSTHROUGH CONTRIBUTIONS	N/A	791.
DIRECT CONTRIBUTIONS	N/A	7,500.
TOTAL TO FORM 990-T, PAGE 1, LINE 20		8,291.

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FORM 990-T	OTHER DEDUCTIONS	STATEMENT 3
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DESCRIPTION	AMOUNT
TAX PREPARATION FEES	2,065.
TOTAL TO FORM 990-T, PAGE 1, LINE 28	2,065.

## FORM 990-T

## CONTRIBUTIONS SUMMARY

## STATEMENT 4

## QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT

## CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2012 8,932

FOR TAX YEAR 2013 19,941

FOR TAX YEAR 2014

FOR TAX YEAR 2015 9,541

FOR TAX YEAR 2016 11,596

TOTAL CARRYOVER

50,010

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

8,291

TOTAL CONTRIBUTIONS AVAILABLE

58,301

TAXABLE INCOME LIMITATION AS ADJUSTED

0

EXCESS 10% CONTRIBUTIONS

58,301

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

58,301

ALLOWABLE CONTRIBUTIONS DEDUCTION

0

TOTAL CONTRIBUTION DEDUCTION

0

## FORM 990-T

## NET OPERATING LOSS DEDUCTION

## STATEMENT 5

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
05/31/11	150,559.	146,638.	3,921.	3,921.
05/31/12	136,808.	0.	136,808.	136,808.
05/31/13	104,984.	0.	104,984.	104,984.
05/31/14	111,675.	0.	111,675.	111,675.
05/31/16	594,517.	0.	594,517.	594,517.
05/31/17	214,552.	0.	214,552.	214,552.
NOL CARRYOVER AVAILABLE THIS YEAR			1,166,457.	1,166,457.

## FORM 990-T

## INCOME (LOSS) FROM PARTNERSHIPS

## STATEMENT 6

PARTNERSHIP NAME	GROSS INCOME	DEDUCTIONS	NET INCOME OR (LOSS)
WUE INVESTMENTS HOLDINGS LP	-576,225.	0.	-576,225.
TOTAL TO FORM 990-T, PAGE 1, LINE 5	-576,225.	0.	-576,225.

**2017**

Name **WILLAMETTE UNIVERSITY** Employer identification number **93-0386972**

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> 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 .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				78,799.
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) ..... SEE STATEMENT 7			<b>6</b>	( 301,185. )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h .....			<b>7</b>	-222,386.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> 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 .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				88,037.
<b>11</b> Enter gain from Form 4797, line 7 or 9 .....			<b>11</b>	
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>13</b>	
<b>14</b> Capital gain distributions .....			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h .....			<b>15</b>	88,037.

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) .....	<b>16</b>	
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) .....	<b>17</b>	
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV .....	<b>18</b>	0.

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

**Part IV Alternative Tax for Corporations with Qualified Timber Gain.** Complete Part IV **only** if the corporation has

qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.

<b>19</b> Enter qualified timber gain (as defined in section 1201(b)(2)) .....	<b>19</b>		
<b>20</b> Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return .....	<b>20</b>		
<b>21</b> Enter the smallest of: (a) the amount on line 19; (b) the amount on line 20; or (c) the amount on Part III, line 17 .....	<b>21</b>		
<b>22</b> Multiply line 21 by 23.8% (0.238) .....	<b>22</b>		
<b>23</b> Subtract line 17 from line 20. If zero or less, enter -0- .....	<b>23</b>		
<b>24</b> Enter the tax on line 23, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed .....	<b>24</b>		
<b>25</b> Add lines 21 and 23 .....	<b>25</b>		
<b>26</b> Subtract line 25 from line 20. If zero or less, enter -0- .....	<b>26</b>		
<b>27</b> Multiply line 26 by 35% (0.35) .....	<b>27</b>		
<b>28</b> Add lines 22, 24, and 27 .....	<b>28</b>		
<b>29</b> Enter the tax on line 20, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed .....	<b>29</b>		
<b>30</b> Enter the smaller of line 28 or line 29. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return .....	<b>30</b>		

Schedule D (Form 1120) 2017

## Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **12A**

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

Name(s) shown on return

WILLAMETTE UNIVERSITY

**Social security number or taxpayer identification no.**

93-0386972

*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 short-term. 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

[illegible]

**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.

93-0386972

*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.*

**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).

☒ (F) Long-term transactions not reported to you on Form 1099-B

**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.

SCHEDULE D	CAPITAL LOSS CARRYOVER			STATEMENT 7
	LOSS YEAR	ORIGINAL LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING
	2012			
	2013			
	2014			
	2015			
	2016	301,185		301,185
CAPITAL LOSS CARRYOVER TO CURRENT TAXABLE YEAR				301,185

**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**► **Information about Form 8868 and its instructions is at** [www.irs.gov/form8868](http://www.irs.gov/form8868) .

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on *e-file for Charities and Non-Profits*.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
<b>Type or print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions.  WILLAMETTE UNIVERSITY	Employer identification number (EIN) or  93-0386972
	Number, street, and room or suite no. If a P.O. box, see instructions. 900 STATE STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SALEM, OR 97301	

Enter the Return Code for the return that this application is for (file a separate application for each return) 

0	7
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Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

KENNETH L PIFER

- The books are in the care of ► 900 STATE STREET - SALEM, OR 97301

Telephone No. ► 503-370-6974

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐   
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)  . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until APRIL 15, 2019 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year        or  
► ☒ tax year beginning JUN 1, 2017 , and ending MAY 31, 2018 .

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev. 1-2017)

MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045