

PUBLIC DISCLOSURE COPY

Form **990-T**

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

OMB No. 1545-0687

2016

For calendar year 2016 or other tax year beginning 07/01, 2016, and ending 06/30, 20 17.

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
▶ 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

Department of the Treasury
Internal Revenue Service

- A** Check box if address changed
- B** Exempt under section
- 501(C)(3)
 - 408(e) 220(e)
 - 408A 530(a)
 - 529(a)

Name of organization (Check box if name changed and see instructions.)
UNIVERSITY OF THE PACIFIC

Number, street, and room or suite no. If a P.O. box, see instructions.
3601 PACIFIC AVENUE

City or town, state or province, country, and ZIP or foreign postal code
STOCKTON, CA 95211

D Employer identification number
(Employees' trust, see instructions.)
94-1156266

E Unrelated business activity codes
(See instructions.)
541800 | 532000

C Book value of all assets at end of year
1,067,228,653

F Group exemption number (See instructions.) ▶

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

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

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 M. MULLEN** Telephone number ▶ **(209) 946-7372**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	<u>46,417</u>				
b	Less returns and allowances	<u>0</u>				
	c Balance ▶		1c	46,417		
2	Cost of goods sold (Schedule A, line 7)		2	9,539		
3	Gross profit. Subtract line 2 from line 1c		3	36,878		36,878
4a	Capital gain net income (attach Schedule D)		4a	(1,160)		(1,160)
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 partnerships and S corporations (attach statement)		5	(48,832)		(48,832)
6	Rent income (Schedule C)		6	57,258	50,286	6,972
7	Unrelated debt-financed income (Schedule E)		7	0	0	0
8	Interest, annuities, royalties, and rents from controlled organizations (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	250,092	108,362	141,730
12	Other income (See instructions; attach schedule)		12	230,261		230,261
13	Total. Combine lines 3 through 12		13	524,497	158,648	365,849

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	0
16	Repairs and maintenance		16	0
17	Bad debts		17	0
18	Interest (attach schedule)		18	0
19	Taxes and licenses		19	8,082
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	22b
23	Depletion		23	0
24	Contributions to deferred compensation plans		24	0
25	Employee benefit programs		25	0
26	Excess exempt expenses (Schedule I)		26	0
27	Excess readership costs (Schedule J)		27	0
28	Other deductions (attach schedule)		28	225,634
29	Total deductions. Add lines 14 through 28		29	233,716
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	132,133
31	Net operating loss deduction (limited to the amount on line 30)		31	132,133
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32	0
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		33	0
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		34	0

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11291J Form **990-T** (2016)

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

► **File a separate application for each return.**
► Information about Form 8868 and its instructions is at 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, 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.

Type or print	Enter filer's identifying number, see instructions	
	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	UNIVERSITY OF THE PACIFIC	94-1156266
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
3601 PACIFIC AVENUE		
City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
STOCKTON, CA 95211		

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

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 M MULLEN

• The books are in the care of ► 3601 PACIFIC AVENUE STOCKTON CA 95211

Telephone No. ► 209 946-7372 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 05/15, 2018, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year 20__ or
► tax year beginning 07/01, 2016, and ending 06/30, 2017.

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

3a 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.	3a	\$	0.
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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	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.

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

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> 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: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> 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 (see instructions)	41c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	41d		
e Total credits. Add lines 41a through 41d	41e		0
42 Subtract line 41e from line 40	42		0
43 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	43		0
44 Total tax. Add lines 42 and 43	44		0
45a Payments: A 2015 overpayment credited to 2016	45a		
b 2016 estimated tax payments	45b	0	
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: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ 0 Total ▶	45g	0	
46 Total payments. Add lines 45a through 45g	46		0
47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	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 2017 estimated tax ▶ 0 Refunded ▶	50		0

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

51 At any time during the 2016 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 ▶ AU	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? If YES, see instructions for other forms the organization may have to file.	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: *[Signature]* Date: 14/23/18 Title: VP FOR BUSINESS & FINANCE

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

Paid Preparer Use Only	Print/Type preparer's name EVA NITTA	Preparer's signature <i>[Signature]</i>	Date 04/19/18	Check <input type="checkbox"/> if self-employed	PTIN P01286320
	Firm's name ▶ ERNST & YOUNG US LLP	Firm's EIN ▶ 34-6565596			
	Firm's address ▶ 560 MISSION STREET, SUITE 1600, SAN FRANCISCO, CA 94105	Phone no. (415) 894-8000			

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	9,539	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	9,539
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	9,539			✓

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

(see instructions)

1. Description of property

(1) RENTAL OF FACILITIES (CONFERENCES, PRIVATE EVENTS, ETC)

(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) 57,258		50,286
(2)		
(3)		
(4)		
Total 57,258	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) **57,258**
(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ► **50,286**

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

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)				
Totals			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).
			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)				
Totals		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (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)						
Totals		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.
		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)						
Totals (carry to Part II, line (5))		0	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) ATHLETIC MEDIA	242,564	106,856	135,708			0
(2) DENTISTRY PUBLICATIONS	7,528	1,506	6,022			0
(3)						
(4)						
Totals from Part I ▶	0	0				0
Totals, Part II (lines 1-5) ▶	250,092	108,362				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

Name of Partnership	EIN	UBI
Activity 1		
(1) AG Realty Fund VIII, LP	27-2996434	-9,983
(2) Blue Water Energy Fund, II LP	98-1316093	-15,852
(3) Harvest MLP Income Fund II, LLC	45-3134479	67
(4) Industry Ventures Partnership Holdings III, LP	46-3098818	-323
(5) Kayne Anderson Energy Fund IV (QP), LP	20-5659373	47,293
(6) Montauk Triguard Fund IV, LP	26-1969234	-27,593
(7) Montauk Triguard Fund V LP	90-0660126	-38,517
(8) Montauk Triguard Fund III-A LP	20-2967745	-5,074
(9) Northgate Venture Patners II, LP	76-0742261	-410
(10) Oaktree Private Investment Fund 2010, LP	27-2827437	3,724
(11) Silver Lake Partners IV DE (AIV), L.P.	38-3944805	3,310
(12) Silver Lake Partners IV DE (AIV II), LP	47-4589432	-2,195
(13) Silver Lake Partners IV DE (AIV III), LP	81-3377238	-3,036
(14) Valero Energy Partners, LP	90-1006559	-243
Total for Part I, Line 5		-48,832

Description	Amount
Activity 1	
(1) Clinical Services provided by School of Dentistry to external parties	57,927
(2) Commissions related to Alumni sales transactions with affiliated 3rd party vendors	21,907
(3) Facility Rentals with services provided (Weddings, Athletic Facilities, etc)	101,842
(4) Parking (Athletic events)	48,585
Total	230,261
Total for Part I, Line 12	230,261

Description	Amount
Activity 1	
(1) AG REALTY FUND VIII, LP	7,729
(2) MONTAUK TRIGUARD FUND III-A LP	23
(3) MONTAUK TRIGUARD FUND IV, LP	23
(4) MONTAUK TRIGUARD FUND V, LP	307
Total	8,082
Total for Part II, Line 19	8,082

2016 Form 990T, Part II, Line 20- Charitable Contributions Carryover

University of the Pacific
 EIN: 94-1156266
 CA Corp. No.: 0024688
 Form 990T
 Year Ended: June 30, 2017

Tax Year	Total Charitable Contributions	UBTI for reporting year	Utilized in Prior Yr.	Year Utilized	Amount Utilized on Current Return	Converted to NOL*	Amount Remaining
2013 (FYE 06/30/2014)	125,228	(81,551)	-	n/a	-	-	125,228
2014 (FYE 06/30/2015)	155,495	559,680	-	n/a	-	55,968	99,527
2015 (FYE 06/30/2016)	166,053	148,753	-	n/a	-	14,875	151,178
2016 (FYE 6/30/2017)	258,538	132,133	-	n/a	-	13,213	245,324
							-
							-
Total	<u>705,314</u>				<u>0</u>		<u>621,257</u>

*AMOUNTS IN THIS COLUMN REPRESENT CHARITABLE CONTRIBUTIONS CARRYOVERS COVERED TO NOLS PURSUANT TO REGULATION SECTION 1.170a-110(c)(2).

Description	Amount
Activity 1	
(1) Athletic Sales & School of Dentistry Online Store-System Maint. Fees	15,695
(2) Athletic Sales & School of Dentistry Store-Adm. and Utilities	7,992
(3) Clinical Services provided by the School of Dentistry-Adm. and Utilities	11,585
(4) Clinical Services provided by the School of Dentistry-Lab supplies, Fees, etc.	73,545
(5) Commissions on Alumni related 3rd party sales-Lodging, Travel, etc.	11,580
(6) Commissions on Alumni related 3rd party sales-Adm. & Utilities	4,381
(7) 990-T Tax Preparation Fees	17,576
(8) Rental of Facilities with Services Provided (Wedding Attendant,Physical Plant fees, etc.)	73,563
(9) Parking for Athletic Events (Administration Fees)	9,717
Total	225,634
Total for Part II, Line 28	225,634

2016 Form 990-T Net Operating Loss Carryforward for Part II, Line 31

University of the Pacific
 EIN: 94-1156266
 Year Ended: June 30, 2017

Loss Year	Original Loss	Amount Utilized on Prior Return	Amount Utilized on Current Return	Year Utilized	Amount Carryforward	Final Year Available for Use (20yr)
2005 (FYE 06/30/2006)	81,361	56,146	25,215	2016	-	2025
2006 (FYE 06/30/2007)	74,297	-	74,297	2016	-	2026
2007 (FYE 06/30/2008)	20,552	-	20,552	2016	-	2027
2008 (FYE 06/30/2009)	17,364	-	12,069	2016	5,295	2028
2009 (FYE 06/30/2010)	10,701	-	0		10,701	2029
2010 (FYE 06/30/2011)	38,744	-	0		38,744	2030
2012 (FYE 06/30/2013)	149,747	-	0		149,747	2032
2013 (FYE 06/30/2014)	81,551		0		81,551	2033
2014 (FYE 06/30/2015) *	55,968		0		55,968	2034
2015 (FYE 06/30/2016) *	14,875		0		14,875	2035
2016 (FYE 6/30/2017) *	13,213				13,213	2036
Total	<u>558,374</u>	<u>56,146</u>	<u>132,133</u>		<u>370,095</u>	

*AMOUNTS IN THIS COLUMN REPRESENT CHARITABLE CONTRIBUTION CARRYOVERS CONVERTED TO NOLS PURSUANT TO REGULATION SECTION 1.170A-11(c)(2).

Activity 1

(1) Rental of Facilities (Conferences, Private Events, etc)	Description	Amount
	Salaries & Benefits	30,544
	Adm. & Physical Plant fees	19,742
	Total	50,286
Total for Schedule C, Line 3(a), Deductions directly connected with the income in columns 2(a) and 2(b)		50,286

**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.
▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2016

Name: **UNIVERSITY OF THE PACIFIC** Employer identification number: **94-1156266**

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

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				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		1,160		(1,160)
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	(1,160)

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	0
18 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			18	0

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

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.
► 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
UNIVERSITY OF THE PACIFIC

Social security number or taxpayer identification number
94-1156266

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

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 <i>Column (e)</i> 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	

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) ►

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 UNIVERSITY OF THE PACIFIC	Social security number or taxpayer identification number 94-1156266
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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 long term. 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 <i>Column (e)</i> 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 GAINS PARTNERSHIP	12/31/2017	12/31/2017		1,160		0	(1,160)
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) ▶				0	1,160		0	(1,160)

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.

Section 1.263(a)-3(n) Election Statement

Taxpayer Name: University of the Pacific (“Taxpayer”)
Taxpayer Address: 3601 Pacific Avenue, Stockton, CA 95211
EIN: 94-1156266

The above-referenced Taxpayer is making the election to capitalize repair and maintenance costs under Section 1.263(a)-3(n) for its tax year ending June 30, 2017.

University of the Pacific

EIN: 94-1156266

Section 1.263(a)-1(f) de minimis safe harbor election

Tax Year Ending June 30, 2017

Section 1.263(a)-1(f) de minimis safe harbor election statement

Taxpayer Name: University of the Pacific (“Taxpayer”)

Taxpayer Address: 3601 Pacific Avenue, Stockton, CA 95211

EIN: 94-1156266

The above-referenced Taxpayer is making the de minimis safe harbor election under Section 1.263(a)-1(f) for its tax year ending June 30, 2017.