Public Disclosure for Tax-Exempt Organizations

Tax-exempt organizations are required to make a copy of their application for exemption and Form(s) 990 (and 990-T, if applicable) available for public inspection and to provide copies of such forms to individuals or organizations that request copies. Alternatively, the Internet may be used to make these documents available. (See the "Using the Internet" section which follows.) These rules apply to an organization's Form(s) 990 (and 990-T, if applicable) for the last three years and to its application for exemption.[1] If the application was filed prior to July 15, 1987, disclosure is not required unless the organization had a copy of the application on July 15, 1987. An organization **may omit names and addresses of contributors from its return(s)**. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

While disclosure rules create an additional burden, they also provide an opportunity for your organization to showcase the community benefits that it provides. The rules also heighten the need to carefully review all responses, including narrative explanations, contained on your Form(s) 990/990-T before filing.

Where Must Information Be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there.

How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent.

Written Requests

Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

What Can an Organization Charge?

You are currently allowed to charge a maximum fee of $.20 cents per page in addition to actual postage costs.

---

[1] Certain information within an application for exemption can be withheld from public inspection if public availability would adversely affect the organization, *e.g.*, information relating to a trade secret, patent, process, style of work or apparatus of the organization.

If any organization receives a written request for copies with no payment enclosed and the organization requires payment in advance, the organization must request payment within seven days from the date it received the request. An organization is required to accept a personal check for written requests if it does not accept payment by credit card. If an organization does not require prepayment and the requester does not enclose a prepayment with the request, the organization must receive consent from a requester before providing copies for which the fee charge for copying and postage would be in excess of $20.

Local or Subordinate Organizations

A local or subordinate organization that is covered by a group exemption letter is given additional time for responding to some requests. If this type of organization receives a request made in person for inspection of its application for tax exemption, the local organization is required to acquire and make available the application for a group exemption letter filed by the central or parent organization within not more than two weeks. The same general rule would apply with respect to a local or subordinate organization that does not file its own Form(s) 990/990-T but is covered under a group return. Again, the local or subordinate organization must make the group return available for inspection within a reasonable period which is defined as not more than two weeks. If the group return includes separate schedules with respect to each local or subordinate organization, the local or subordinate organization may exclude or omit any schedules relating only to other organizations which are included in the group return.

If a request is made for a personal inspection to a local or subordinate organization, it has the option of mailing the return to the requester rather than allowing an inspection. However, if this is done, the local or subordinate organization may not charge for the copying of the document unless the requester consents to the charge. If a local or subordinate organization receives a request for copies, then it must comply with the rules stated previously.

Using the Internet

As an alternative to providing copies, an organization may provide access to its exemption application and Form(s) 990 (and 990-T, if applicable) through the Internet. The website must provide instructions for downloading the document(s). The information on the Internet must be in such a format that it may be accessed, downloaded, viewed or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

There is nothing that prevents others from posting your Forms 990, 990-T and exemption application on the Internet. Based on this fact and the potential strain on your organization's resources from providing copies, organizations should consider posting these documents on the Internet.

What if the Requests Are a Form of Harassment?

If an organization believes it is subject to a harassment campaign, it can file an application for a harassment determination with the Internal Revenue Service. This would allow the organization to suspend compliance with these requests. In addition, an organization may disregard requests for copies in excess of two per month or four per year made by a single individual or sent from a single address, without submitting an application for a harassment determination.

Please contact your BKD advisor if you have questions about these rules.

Form **990** (Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07/01, **2019, and ending** 06/30, **20** 20

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	**C** Name of organization: WABASH COLLEGE
Doing business as	
Number and street (or P.O. box if mail is not delivered to street address): P. O. BOX 352	Room/suite
City or town, state or province, country, and ZIP or foreign postal code: CRAWFORDSVILLE, IN 47933	
D Employer identification number	35-0868202
E Telephone number	(765) 361-6011
G Gross receipts $	239,644,651.

F Name and address of principal officer: SCOTT FELLER
PO BOX 352, CRAWFORDSVILLE, IN 47933

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.WABASH.EDU

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1832 **M** State of legal domicile: IN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: WABASH COLLEGE IS A LIBERAL ARTS COLLEGE FOR MEN THAT EDUCATES THEM TO THINK CRITICALLY, ACT RESPONSIBLY, LEAD EFFECTIVELY, AND LIVE HUMANELY.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	38.
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	37.
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	1,033.
6	Total number of volunteers (estimate if necessary)	6	37.
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	365,316.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	21,887,737.	33,720,126.
	9	Program service revenue (Part VIII, line 2g)	47,262,018.	46,402,448.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,410,738.	9,559,079.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	195,509.	64,110.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	81,756,002.	89,745,763.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	25,026,654.	25,830,592.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	26,149,124.	27,916,417.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	216,366.	299,703.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,663,922.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	31,418,438.	27,092,023.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	82,810,582.	81,138,735.
	19	Revenue less expenses. Subtract line 18 from line 12	-1,054,580.	8,607,028.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	526,460,867.	537,122,152.
	21	Total liabilities (Part X, line 26)	60,608,597.	68,640,756.
	22	Net assets or fund balances. Subtract line 21 from line 20	465,852,270.	468,481,396.

Part II Signature Block

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

Sign Here

▶ Signature of officer — Date: 05/17/2021

▶ KENDRA COOKS CFO, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
NICOLE B FISHBACK	Nicole B. Fishback	05/17/2021		P01279475
Firm's name ▶ BKD, LLP			Firm's EIN ▶ 44-0160260	
Firm's address ▶ 201 N. ILLINOIS STREET INDIANAPOLIS, IN 46204			Phone no. 317.383.4000	

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2019)

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission:

WABASH COLLEGE IS A LIBERAL ARTS COLLEGE FOR MEN THAT EDUCATES THEM TO THINK CRITICALLY, ACT RESPONSIBLY, LEAD EFFECTIVELY, AND LIVE HUMANELY.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 71,740,665. including grants of $ 25,830,592.) (Revenue $ 46,432,653.)

INSTRUCTION - THE ACADEMIC INSTRUCTION PROGRAM. STUDENT SERVICES AND ATHLETICS - ACTIVITIES WHOSE PRIMARY GOAL IS TO CONTRIBUTE TO THE STUDENT'S EMOTIONAL AND PHYSICAL WELL-BEING AS WELL AS INTELLECTUAL, CULTURAL, AND SOCIAL DEVELOPMENT OUTSIDE OF CLASS. ACADEMIC SUPPORT AND LIBRARY - SUPPORT SERVICES FOR INSTRUCTION, RESEARCH, AND PUBLIC SERVICE. INCLUDES LIBRARY AND COMPUTER SERVICES. 868 STUDENTS SERVED.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 71,740,665.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	314			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0.			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1,033			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*			3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country ▶					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?			15		X
	If "Yes," see instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?			16		X
	If "Yes," complete Form 4720, Schedule O.					

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI . . . . [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	38		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	37		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders? . . .	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body? . . .	8a		X	
b	Each committee with authority to act on behalf of the governing body? . . .	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* . . .	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . .	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . .	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . .	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* . . .	12c	X	
13	Did the organization have a written whistleblower policy? . . .	13	X	
14	Did the organization have a written document retention and destruction policy? . . .	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official . . .	15a	X	
b	Other officers or key employees of the organization . . .	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . .	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . .	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA,IN,

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶
KENDRA A. COOKS P.O. BOX 352 CRAWFORDSVILLE, IN 47933 765-361-6212

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

Check if Schedule O contains a response or note to any line in this Part VII . . . . [X]

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) GREGORY HESS (END 06/30)	50.00									
PRESIDENT AND TRUSTEE	1.00	X		X				489,876.	0.	40,902.
(2) STEVEN JONES	50.00									
DEAN OF PROF. DEVELOPMENT	0.				X			221,636.	0.	31,951.
(3) SCOTT FELLER	50.00									
DEAN OF COLLEGE	0.				X			211,416.	0.	36,523.
(4) MICHELLE JANSSEN	50.00									
DEAN FOR ADVANCEMENT	0.				X			190,899.	0.	49,154.
(5) KENDRA COOKS	50.00									
CFO AND TREASURER	0.			X				192,425.	0.	45,064.
(6) JAMES AMIDON, JR	50.00									
SECRETARY/CHIEF OF STAFF	0.			X				154,927.	0.	30,510.
(7) DEREK NELSON	50.00									
PROFESSOR OF RELIGION	0.					X		158,166.	0.	23,747.
(8) CHARLES BLAICH	50.00									
DIRECTOR OF HEDS AND CILA	0.					X		147,720.	0.	25,456.
(9) NADINE PENCE	50.00									
DIRECTOR OF WABASH CENTER	0.					X		143,504.	0.	22,142.
(10) CHARLES M. TIMMONS	50.00									
DEAN OF ENROLLMENT MANAGEMENT	0.					X		136,656.	0.	27,507.
(11) DOUGLAS C. SMITH	50.00									
CONTROLLER	0.					X		121,277.	0.	21,845.
(12) JAY R. ALLEN	1.00									
TRUSTEE	0.	X						0.	0.	0.
(13) JEREMIAH BIRD	1.00									
TRUSTEE	0.	X						0.	0.	0.
(14) STEPHEN BOWEN	1.00									
TRUSTEE	0.	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15) WILLIAM BRADY TRUSTEE	1.00 0.	X						0.	0.	0.
(16) AMAN D. BRAR TRUSTEE	1.00 0.	X						0.	0.	0.
(17) CHRISTOPHER J. BRAUN TRUSTEE	1.00 0.	X						0.	0.	0.
(18) GREGORY A. CASTANIAS TRUSTEE	1.00 0.	X						0.	0.	0.
(19) ANDREW P. CROUSORE TRUSTEE	1.00 0.	X						0.	0.	0.
(20) JAMES DAVLIN TRUSTEE	1.00 0.	X						0.	0.	0.
(21) R. GREGORY ESTELL TRUSTEE	1.00 0.	X						0.	0.	0.
(22) JENNIFER EVANS TRUSTEE	1.00 0.	X						0.	0.	0.
(23) M. ERIC EVERSOLE TRUSTEE	1.00 0.	X						0.	0.	0.
(24) JOHN FOX, JR. TRUSTEE	1.00 0.	X						0.	0.	0.
(25) ROBERT GRAND TRUSTEE	1.00 0.	X						0.	0.	0.
1b Sub-total ▶								2,168,502.	0.	354,801.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								2,168,502.	0.	354,801.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 23

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 1		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 15

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(26) RAY JOVANOVICH TRUSTEE	1.00 0.	X						0.	0.	0.
(27) PETER KENNEDY III TRUSTEE	1.00 0.	X						0.	0.	0.
(28) PHILIP KENNEY TRUSTEE	1.00 0.	X						0.	0.	0.
(29) JAMES KILBANE TRUSTEE	1.00 0.	X						0.	0.	0.
(30) FRANK KOLISEK TRUSTEE	1.00 0.	X						0.	0.	0.
(31) RAYMOND E. LADRIERE, II TRUSTEE	1.00 0.	X						0.	0.	0.
(32) DAVID LEWIS TRUSTEE	1.00 0.	X						0.	0.	0.
(33) HARRY MCNAUGHT, JR. TRUSTEE	1.00 0.	X						0.	0.	0.
(34) CORY OLSON TRUSTEE	1.00 0.	X						0.	0.	0.
(35) JEFFREY PERKINS TRUSTEE	1.00 0.	X						0.	0.	0.
(36) KELLY PFLEDDERER TRUSTEE	1.00 0.	X						0.	0.	0.
1b Sub-total . . . ▶								0.	0.	0.
c Total from continuation sheets to Part VII, Section A . . . ▶										
d Total (add lines 1b and 1c) . . . ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 23

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(37) GARY REAMEY TRUSTEE	1.00 0.	X						0.	0.	0.
(38) K. DONALD SHELBOURNE TRUSTEE	1.00 0.	X						0.	0.	0.
(39) ROBERT A. SHERWIN TRUSTEE	1.00 0.	X						0.	0.	0.
(40) WALTER SNODELL III TRUSTEE	1.00 0.	X						0.	0.	0.
(41) JOSEPH E. TURK, JR. TRUSTEE	1.00 0.	X						0.	0.	0.
(42) THOMAS WALSH TRUSTEE	1.00 0.	X						0.	0.	0.
(43) WILLIAM WHEELER TRUSTEE	1.00 0.	X						0.	0.	0.
(44) JAMES P. WILLIAMS, JR. TRUSTEE	1.00 0.	X						0.	0.	0.
(45) PETER WILSON TRUSTEE	1.00 0.	X						0.	0.	0.
(46) PAUL WOOLLS TRUSTEE	1.00 0.	X						0.	0.	0.
(47) KATHLEEN WUNDERLICH TRUSTEE	1.00 0.	X						0.	0.	0.
1b Sub-total ▶								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 23

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(48) RANA YARED TRUSTEE	1.00 0.	X						0.	0.	0.

	(D)	(E)	(F)
1b Sub-total . . . . ▶	0.	0.	0.
c Total from continuation sheets to Part VII, Section A . . . . ▶			
d Total (add lines 1b and 1c) . . . . ▶			

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 23

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts							
1a	Federated campaigns	1a					
b	Membership dues	1b					
c	Fundraising events	1c					
d	Related organizations	1d	38,558.				
e	Government grants (contributions)	1e					
f	All other contributions, gifts, grants, and similar amounts not included above	1f	33,681,568.				
g	Noncash contributions included in lines 1a-1f	1g	$ 4,396,836.				
h	**Total.** Add lines 1a-1f ▶			33,720,126.			
Program Service Revenue		Business Code					
2a	TUITION & FEES	611600		36,975,946.	36,975,946.		
b	FRATERNITY LEASES	531110		4,048,793.	4,048,793.		
c	STUDENT ROOM & BOARD	611710		2,627,293.	2,627,293.		
d	ATHLETIC REVENUE	713940		1,859,182.	1,859,182.		
e	OTHER INCOME	611710		891,234.	891,234.		
f	All other program service revenue						
g	**Total.** Add lines 2a-2f ▶			46,402,448.			
Other Revenue							
3	Investment income (including dividends, interest, and other similar amounts) ▶			7,921,546.		331,411.	7,590,135.
4	Income from investment of tax-exempt bond proceeds ▶			0.			
5	Royalties ▶			0.			
		(i) Real	(ii) Personal				
6a	Gross rents (6a)						
b	Less: rental expenses (6b)						
c	Rental income or (loss) (6c)						
d	Net rental income or (loss) ▶			0.			
		(i) Securities	(ii) Other				
7a	Gross amount from sales of assets other than inventory (7a)	151,255,159.					
b	Less: cost or other basis and sales expenses (7b)	149,617,626.					
c	Gain or (loss) (7c)	1,637,533.					
d	Net gain or (loss) ▶			1,637,533.			1,637,533.
8a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a	0.				
b	Less: direct expenses	8b	0.				
c	Net income or (loss) from fundraising events ▶			0.			
9a	Gross income from gaming activities. See Part IV, line 19	9a	0.				
b	Less: direct expenses	9b	0.				
c	Net income or (loss) from gaming activities ▶			0.			
10a	Gross sales of inventory, less returns and allowances	10a	345,372.				
b	Less: cost of goods sold	10b	281,262.				
c	Net income or (loss) from sales of inventory ▶			64,110.	30,205.	33,905.	
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue						
e	**Total.** Add lines 11a-11d ▶			0.			
12	**Total revenue.** See instructions ▶			89,745,763.	46,432,653.	365,316.	9,227,668.

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	275,448.	275,448.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	25,555,144.	25,555,144.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	1,695,283.	1,401,974.	267,535.	25,774.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	26,210.	26,210.		
7 Other salaries and wages	20,477,877.	17,128,856.	2,440,431.	908,590.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,102,322.	920,602.	-5,906.	187,626.
9 Other employee benefits	3,216,409.	2,440,839.	433,056.	342,514.
10 Payroll taxes	1,398,316.	1,131,177.	112,527.	154,612.
11 Fees for services (nonemployees):				
a Management	66,403.	66,053.	350.	
b Legal	370,168.	15,318.	352,023.	2,827.
c Accounting	157,835.		157,835.	
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	299,703.			299,703.
f Investment management fees	917,915.		917,915.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	3,425,213.	2,464,407.	756,224.	204,582.
12 Advertising and promotion	517,551.	242,321.	57,926.	217,304.
13 Office expenses	1,370,563.	1,299,630.	45,706.	25,227.
14 Information technology	146,256.	124,080.	22,176.	
15 Royalties	0.			
16 Occupancy	5,688,434.	5,321,654.	339,916.	26,864.
17 Travel	1,704,212.	1,524,168.	68,235.	111,809.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	126,042.	126,042.		
20 Interest	1,402,156.	1,351,586.	50,570.	
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	5,206,443.	5,074,946.	129,846.	1,651.
23 Insurance	560,145.	248,632.	311,513.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a STUDENT ROOM & BOARD	2,810,702.	2,807,547.	455.	2,700.
b MEALS	1,153,539.	947,391.	64,861.	141,287.
c BOOKS, PERIODICALS, AND MEDI	463,955.	462,694.	732.	529.
d OFF CAMPUS EXPENSES	284,550.	80,003.	199,133.	5,414.
e All other expenses	719,941.	703,943.	11,089.	4,909.
25 **Total functional expenses.** Add lines 1 through 24e	81,138,735.	71,740,665.	6,734,148.	2,663,922.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)	0.			

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . ☐

					(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			4,081.	1	5,291.
	2	Savings and temporary cash investments			24,712,446.	2	13,145,914.
	3	Pledges and grants receivable, net			18,040,405.	3	25,862,089.
	4	Accounts receivable, net			489,132.	4	564,417.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			0.	5	0.
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			0.	6	0.
	7	Notes and loans receivable, net			0.	7	0.
	8	Inventories for sale or use			0.	8	0.
	9	Prepaid expenses and deferred charges			543,096.	9	649,297.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	216,368,384.			
	b	Less: accumulated depreciation	10b	91,541,454.	119,820,854.	10c	124,826,930.
	11	Investments - publicly traded securities			57,722,744.	11	71,775,102.
	12	Investments - other securities. See Part IV, line 11			264,375,496.	12	261,761,610.
	13	Investments - program-related. See Part IV, line 11			5,432,639.	13	4,594,911.
	14	Intangible assets			0.	14	0.
	15	Other assets. See Part IV, line 11			35,319,974.	15	33,936,591.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)			526,460,867.	16	537,122,152.
Liabilities	17	Accounts payable and accrued expenses			1,838,023.	17	4,541,739.
	18	Grants payable			0.	18	0.
	19	Deferred revenue			0.	19	0.
	20	Tax-exempt bond liabilities			41,892,400.	20	39,060,800.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0.	21	0.
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			0.	22	0.
	23	Secured mortgages and notes payable to unrelated third parties			1,051,429.	23	10,000,000.
	24	Unsecured notes and loans payable to unrelated third parties			0.	24	0.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			15,826,745.	25	15,038,217.
	26	**Total liabilities.** Add lines 17 through 25			60,608,597.	26	68,640,756.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**					
	27	Net assets without donor restrictions			243,449,324.	27	237,759,002.
	28	Net assets with donor restrictions			222,402,946.	28	230,722,394.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds				29	
	30	Paid-in or capital surplus, or land, building, or equipment fund				30	
	31	Retained earnings, endowment, accumulated income, or other funds				31	
	32	Total net assets or fund balances			465,852,270.	32	468,481,396.
	33	Total liabilities and net assets/fund balances			526,460,867.	33	537,122,152.

Part XI **Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI . . . . [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	89,745,763.
2	Total expenses (must equal Part IX, column (A), line 25)	2	81,138,735.
3	Revenue less expenses. Subtract line 2 from line 1	3	8,607,028.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	465,852,270.
5	Net unrealized gains (losses) on investments	5	-6,328,668.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	0.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	350,766.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	468,481,396.

Part XII **Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII . . . . [ ]

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

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: WABASH COLLEGE
Employer identification number: 35-0868202

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [X] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 [ ] An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2015	**(b)** 2016	**(c)** 2017	**(d)** 2018	**(e)** 2019	**(f)** Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2015	**(b)** 2016	**(c)** 2017	**(d)** 2018	**(e)** 2019	**(f)** Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) . . . **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . **14** %

15 Public support percentage from 2018 Schedule A, Part II, line 14 . . . **15** %

16a **33 1/3 % support test - 2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

b **33 1/3 % support test - 2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

17a **10%-facts-and-circumstances test - 2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test - 2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supporting Organizations**
(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	**1**		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	**3a**		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	**3b**		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	**4a**		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	**4b**		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	**6**		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	**8**		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	**9a**		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	**9b**		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	**9c**		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	**10a**		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	**10b**		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer (a) and (b) below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by .035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	**1**		
2 Enter 85% of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

	Section E - Distribution Allocations (see instructions)	**(i)** **Excess Distributions**	**(ii)** **Underdistributions Pre-2019**	**(iii)** **Distributable Amount for 2019**
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required - explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI.** See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI.** See instructions.			
7	**Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2019

Name of the organization
WABASH COLLEGE

Employer identification number
35-0868202

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . ▶ $ ____________

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 13,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 9,665.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 80,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 7,400.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
8		$ 50,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
9		$ 14,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
10		$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
11		$ 10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
12		$ 12,557.	Person X Payroll Noncash X (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15		$ 7,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17		$ 107,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
20		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
21		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
22		$ 22,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
23		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
24		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25		$ 13,800.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
26		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
27		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
28		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
29		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
30		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
32		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
33		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
34		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
35		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
36		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
38		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
39		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
40		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
41		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
42		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		$ 58,321.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
44		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
45		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
46		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
47		$ 13,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
48		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
50		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
51		$ 45,696.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
52		$ 363,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
53		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
54		$ 26,450.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55		$ 12,108.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
56		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
57		$ 325,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
58		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
59		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
60		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61		$ 3,356,290.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
62		$ 105,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
63		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
64		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
65		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
66		$ 5,067.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
68		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
69		$ 39,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
70		$ 6,443.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
71		$ 17,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
72		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
73		$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
74		$ 80,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
75		$ 3,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
76		$ 40,835.	Person X Payroll Noncash X (Complete Part II for noncash contributions.)
77		$ 20,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
78		$ 25,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
79		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
80		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
81		$ 201,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
82		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
83		$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
84		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
85		$ 5,110.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
86		$ 1,100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
87		$ 101,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
88		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
89		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
90		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
91		$ 39,425.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
92		$ 10,589.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
93		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
94		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
95		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
96		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
97		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
98		$ 8,750.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
99		$ 17,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
100		$ 12,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
101		$ 126,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
102		$ 7,236.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
103		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
104		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
105		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
106		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
107		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
108		$ 47,882.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
109		$ 21,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
110		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
111		$ 183,504.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
112		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
113		$ 15,859.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
114		$ 7,784.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
115		$ 32,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
116		$ 42,222.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
117		$ 25,571.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
118		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
119		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
120		$ 16,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
121		$ 81,152.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
122		$ 206,783.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
123		$ 20,438.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
124		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
125		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
126		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
127		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
128		$ 190,520.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
129		$ 1,989,299.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
130		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
131		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
132		$ 365,078.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
133		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
134		$ 37,335.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
135		$ 1,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
136		$ 25,256.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
137		$ 9,426.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
138		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
139		$ 17,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
140		$ 7,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
141		$ 13,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
142		$ 15,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
143		$ 20,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
144		$ 49,990.	Person X Payroll Noncash X (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
145		$ 1,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
146		$ 26,270.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
147		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
148		$ 5,162.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
149		$ 24,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
150		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
151		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
152		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
153		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
154		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
155		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
156		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
157		$ 52,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
158		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
159		$ 19,921.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
160		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
161		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
162		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
163		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
164		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
165		$ 1,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
166		$ 51,703.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
167		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
168		$ 27,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
169		$ 41,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
170		$ 62,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
171		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
172		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
173		$ 71,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
174		$ 12,700.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
175		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
176		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
177		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
178		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
179		$ 2,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
180		$ 133,643.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
181		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
182		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
183		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
184		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
185		$ 272,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
186		$ 203,832.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
187		$ 13,035.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
188		$ 200,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
189		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
190		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
191		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
192		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
193		$ 625,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
194		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
195		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
196		$ 102,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
197		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
198		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
199		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
200		$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
201		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
202		$ 101,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
203		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
204		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
205		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
206		$ 84,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
207		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
208		$ 10,300.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
209		$ 1,097,260.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
210		$ 1,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
211		$ 5,006.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
212		$ 16,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
213		$ 20,024.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
214		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
215		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
216		$ 103,838.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
217		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
218		$ 15,195.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
219		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
220		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
221		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
222		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
223		$ 200,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
224		$ 85,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
225		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
226		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
227		$ 5,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
228		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
229		$ 279,261.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
230		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
231		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
232		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
233		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
234		$ 5,579.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
235		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
236		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
237		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
238		$ 55,480.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
239		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
240		$ 56,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
241		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
242		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
243		$ 5,173,150.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
244		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
245		$ 13,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
246		$ 22,380.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
12	PUBLICLY TRADED SECURITIES	$ 12,557.	01/20/2020
43	PUBLICLY TRADED SECURITIES	$ 58,321.	11/21/2019
66	PUBLICLY TRADED SECURITIES	$ 5,067.	06/25/2020
70	PUBLICLY TRADED SECURITIES	$ 6,443.	06/17/2020
76	PUBLICLY TRADED SECURITIES	$ 40,835.	12/06/2019
85	PUBLICLY TRADED SECURITIES	$ 5,110.	10/23/2019

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
91	PUBLICLY TRADED SECURITIES	$ 39,425.	12/20/2019
92	PUBLICLY TRADED SECURITIES	$ 10,589.	09/20/2019
102	PUBLICLY TRADED SECURITIES	$ 7,236.	10/07/2019
108	PUBLICLY TRADED SECURITIES	$ 47,882.	09/13/2019
111	PUBLICLY TRADED SECURITIES	$ 183,504.	08/12/2019
113	PUBLICLY TRADED SECURITIES	$ 15,859.	12/06/2019

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
117	PUBLICLY TRADED SECURITIES	$ 25,571.	11/07/2019
121	PUBLICLY TRADED SECURITIES	$ 81,152.	11/18/2019
122	PUBLICLY TRADED SECURITIES	$ 206,783.	10/30/2019
123	PUBLICLY TRADED SECURITIES	$ 20,438.	12/12/2019
129	PUBLICLY TRADED SECURITIES	$ 1,989,299.	05/22/2020
134	PUBLICLY TRADED SECURITIES	$ 37,335.	12/11/2019

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
136	PUBLICLY TRADED SECURITIES	$ 25,256.	12/19/2019
144	PUBLICLY TRADED SECURITIES	$ 49,990.	06/30/2020
146	PUBLICLY TRADED SECURITIES	$ 26,270.	01/15/2020
148	PUBLICLY TRADED SECURITIES	$ 5,162.	01/21/2020
159	PUBLICLY TRADED SECURITIES	$ 19,921.	07/16/2019
166	PUBLICLY TRADED SECURITIES	$ 51,703.	12/20/2019

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
186	PUBLICLY TRADED SECURITIES	$ 203,832.	01/31/2020
209	PUBLICLY TRADED SECURITIES	$ 1,097,260.	11/21/2019
211	PUBLICLY TRADED SECURITIES	$ 5,006.	09/16/2019
216	PUBLICLY TRADED SECURITIES	$ 103,838.	12/20/2019
218	PUBLICLY TRADED SECURITIES	$ 15,195.	10/23/2019
		$	

Name of organization WABASH COLLEGE

Employer identification number 35-0868202

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ $ ______________
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization	Employer identification number
WABASH COLLEGE	35-0868202

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ____________

4 Number of states where property subject to conservation easement is located ▶ ____________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ ____________

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ ____________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ ____________

(ii) Assets included in Form 990, Part X ▶ $ ____________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ ____________

b Assets included in Form 990, Part X ▶ $

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

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

a [X] Public exhibition
b [X] Scholarly research
c [X] Preservation for future generations
d [X] Loan or exchange program
e [ ] Other ______

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

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

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

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

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? [ ] Yes [ ] No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	335,639,720.	341,122,051.	331,748,928.	319,964,719.	346,844,625.
b Contributions	8,249,288.	8,788,144.	3,718,112.	3,529,351.	5,611,669.
c Net investment earnings, gains, and losses	2,343,994.	5,740,391.	26,771,741.	30,124,157.	-10,230,045.
d Grants or scholarships	3,993,039.	4,258,561.	4,700,054.	3,969,192.	3,974,476.
e Other expenditures for facilities and programs	13,752,548.	14,664,834.	15,281,747.	16,786,017.	17,159,522.
f Administrative expenses	944,026.	1,087,471.	1,134,929.	1,114,090.	1,127,532.
g End of year balance	327,543,389.	335,639,720.	341,122,051.	331,748,928.	319,964,719.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment ▶ 49.4900 %
b Permanent endowment ▶ 50.3000 %
c Term endowment ▶ .2100 %
The percentages on lines 2a, 2b, and 2c should equal 100%.

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

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI **Land, Buildings, and Equipment.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		11,778,872.		11,778,872.
b Buildings		172,198,131.	71,059,104.	101,139,027.
c Leasehold improvements				
d Equipment		23,959,992.	20,482,350.	3,477,642.
e Other		8,431,389.		8,431,389.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				124,826,930.

Part VII Investments - Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) ALTERNATIVE INVESTMENTS	261,761,610.	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	261,761,610.	

Part VIII Investments - Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CSV LIFE INSURANCE	2,343,170.
(2) INTEREST IN PERPETUAL TRUSTS	8,285,927.
(3) REC-CHARITABLE REMAINDER TRUST	23,307,494.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	33,936,591.

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) POST-RETIREMENT BENEFIT OBLIG.	8,761,921.
(3) ANNUITIES AND TRUSTS PAYABLE	5,943,775.
(4) SWAP TERMINATION	332,521.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	15,038,217.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	57,687,455.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-6,328,668.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	281,262.		
e	Add lines **2a** through **2d**			2e	-6,047,406.
3	Subtract line **2e** from line **1**			3	63,734,861.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	917,915.		
b	Other (Describe in Part XIII.)	4b	25,092,987.		
c	Add lines **4a** and **4b**			4c	26,010,902.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	89,745,763.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	55,409,095.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	281,262.		
e	Add lines **2a** through **2d**			2e	281,262.
3	Subtract line **2e** from line **1**			3	55,127,833.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	917,915.		
b	Other (Describe in Part XIII.)	4b	25,092,987.		
c	Add lines **4a** and **4b**			4c	26,010,902.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	81,138,735.

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

SEE PAGE 5

Part XIII **Supplemental Information** *(continued)*

SCHEDULE D, PART III, LINE 1A

FOOTNOTES TO FINANCIAL STATEMENTS:

THE COLLEGE'S COLLECTIONS, WHICH WERE ACQUIRED THROUGH PURCHASES AND CONTRIBUTIONS SINCE THE COLLEGE'S INCEPTION, ARE NOT RECOGNIZED AS ASSETS IN THE STATEMENTS OF FINANCIAL POSITION. PURCHASES OF COLLECTION ITEMS ARE REPORTED IN THE YEAR OF ACQUISITION AS DECREASES IN UNRESTRICTED NET ASSETS, OR IN TEMPORARILY OR PERMANENTLY RESTRICTED NET ASSETS IF THE ASSETS USED TO PURCHASE THE ITEMS WERE RESTRICTED TO THAT USE BY DONOR STIPULATION. CONTRIBUTIONS OF COLLECTION ITEMS ARE NOT REPORTED IN THE FINANCIAL STATEMENTS. PROCEEDS FROM DEACCESSIONS OR INSURANCE RECOVERIES RELATED TO COLLECTION ITEMS ARE REPORTED AS INCREASES IN THE APPROPRIATE NET ASSET CLASSES.

THE COLLEGE'S COLLECTIONS CONSIST PRIMARILY OF BOOKS, ARTWORK AND SCIENTIFIC ARTIFACTS. EACH OF THE ITEMS IS CATALOGED, PRESERVED AND CARED FOR, AND ACTIVITIES VERIFYING THEIR EXISTENCE AND ASSESSING THEIR CONDITION ARE PERFORMED CONTINUOUSLY. THE COLLECTIONS ARE SUBJECT TO A POLICY THAT REQUIRES PROCEEDS FROM THE DISPOSITION OF COLLECTION ITEMS TO BE USED TO ACQUIRE OTHER COLLECTION ITEMS.

SCHEDULE D, PART III, LINE 4

FURTHERANCE OF EXEMPT PURPOSE:

EDUCATION - WABASH COLLEGE EMPLOYS THE ART COLLECTION IN CONNECTION WITH THE INSTRUCTION OF ART AND ART HISTORY COURSES.

Part XIII Supplemental Information *(continued)*

SCHEDULE D, PART V, LINE 4

INTENDED USES OF ENDOWMENT FUNDS:

ENDOWED FUNDS SUPPORT THE COLLEGE'S MISSION BY PROVIDING SCHOLARSHIPS FOR STUDENTS, FUNDS FOR SPECIAL PROJECTS, AND GENERAL OPERATING FUNDS FOR THE COLLEGE.

SCHEDULE D, PART X, LINE 2

FIN 48 DISCLOSURE:

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

SCHEDULE D, PARTS XI, LINE 2D

OTHER RECONCILING ITEMS:

$ 281,262 COST OF GOODS SOLD

SCHEDULE D, PARTS XI, LINE 4B

OTHER RECONCILING ITEMS:

$ 25,092,987 GRANTS AND SCHOLARSHIPS

SCHEDULE D, PART XII, LINE 2D

OTHER RECONCILING ITEMS:

$ 281,262 COST OF GOODS SOLD

Part XIII **Supplemental Information** *(continued)*

SCHEDULE D, PART XII, LINE 4B

OTHER RECONCILING ITEMS:

$ 25,092,987 GRANTS AND SCHOLARSHIPS

SCHEDULE E (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	**Schools** ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to *www.irs.gov/Form990* for the latest information.	OMB No. 1545-0047 **2019** **Open to Public Inspection**

Name of the organization	Employer identification number
WABASH COLLEGE	35-0868202

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	X	
	SEE SUPPLEMENTAL PAGE			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered "Yes" on either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	X	

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

SCHEDULE E, PART I, LINE 3

PUBLICATION OF THE ORGANIZATION'S RACIALLY NONDISCRIMINATORY POLICY:

WABASH HAS IT POSTED ON ITS WEBSITE.

SCHEDULE E, PART I, LINE 6A

FINANCIAL AID OR ASSISTANCE RECEIVED FROM A GOVERNMENTAL AGENCY:

WABASH STUDENTS RECEIVE PELL GRANTS, STAFFORD LOANS, PARENT PLUS LOANS, SEOG, AND FEDERAL WORK STUDY FOR THE SUPPORT OF STUDENTS. THE COLLEGE HAS RECEIVED GRANTS FROM THE NATIONAL SCIENCE FOUNDATION, USDA, AND NATIONAL INSTITUTES OF HEALTH TO SUPPORT FACULTY RESEARCH AND SCHOLARLY ACTIVITIES.

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: WABASH COLLEGE
Employer identification number: 35-0868202

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

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☐ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

	(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
(1)	CENTRAL AMERICA/CARIBBEAN	0.	0.	INVESTMENTS		4,041,774.
(2)	NORTH AMERICA	0.	0.	INVESTMENTS		6,289,806.
(3)	EUROPE	0.	0.	INVESTMENTS		251,394.
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Subtotal					10,582,974.
b	Total from continuation sheets to Part I					
c	**Totals** (add lines 3a and 3b)					10,582,974.

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

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

3 Enter total number of other organizations or entities . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								
(17)								
(18)								

Part IV **Foreign Forms**

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	[X] **Yes**	[ ] **No**
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)*	[ ] **Yes**	[X] **No**
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)*	[X] **Yes**	[ ] **No**
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)*	[X] **Yes**	[ ] **No**
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*	[X] **Yes**	[ ] **No**
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)*	[ ] **Yes**	[X] **No**

Part V **Supplemental Information**
Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE F, PART I, LINE 2

PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS OUTSIDE THE US:

GRANTS ARE MADE TO ACCREDITED SCHOOLS AND SEMINARIES. BOTH FINANCIAL

AND NARRATIVE REPORTS OF GRANT ACTIVITIES ARE REQUIRED.

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: WABASH COLLEGE

Employer identification number: 35-0868202

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] **Yes** [ ] **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1	MCALLISTER & QUINN, LLC	CONSULTING		X		97,968.	-97,968.
2	JOHNSON, GROSSNICKLE	CONSULTING		X		94,985.	-94,985.
3	MINDPOWER INCORPORATED	CONSULTING		X		101,250.	-101,250.
4	CRESCENDO INTERACTIVE, IN	CONSULTING		X		5,500.	-5,500.
5							
6							
7							
8							
9							
10							
Total ▶						299,703.	-299,703.

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

AK,AR,CT,DC,MD,MA,MI,MS,MO,NH,ND,VA,WA,

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

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: ______

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

b If "No," explain: ______

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

b If "Yes," explain: ______

11 Does the organization conduct gaming activities with nonmembers? ☐ **Yes** ☐ **No**

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

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

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

Name ▶ ______________________

Address ▶ ______________________

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

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

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

Name ▶ ______________________

Address ▶ ______________________

16 Gaming manager information:

Name ▶ ______________________

Gaming manager compensation ▶ $ ______________

Description of services provided ▶ ______________________

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

SCHEDULE G, PART 1, LINE 2B

PROFESSIONAL FUNDRAISING SERVICES:

SINCE WABASH COLLEGE'S FUNDRAISING CONSULTANTS DO NOT PARTICIPATE IN GIFT

REQUEST MEETINGS OR LETTERS, WABASH COLLEGE DOES NOT ANTICIPATE

GENERATING ANY REVENUE FROM THESE CONSULTING ACTIVITIES.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: WABASH COLLEGE

Employer identification number: 35-0868202

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . [X] **Yes** [ ] **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) LEXINGTON THEOLOGICAL SEMINARY 230 LEXINGTON GREEN CIR LEXINGTON, KY 40503	61-0479877	501(C)(3)	30,000.				EDUCATIONAL ASSISTANCE
(2) GORDON-CONWELL THEOLOGICAL SEMINARY 130 ESSEX STREET SOUTH HAMILTON, MA 01982	04-2463847	501(C)(3)	22,440.				EDUCATIONAL ASSISTANCE
(3) GARRETT EVANGELICAL THEO. SEM. 2121 SHERIDAN ROAD EVANSTON, IL 60201	36-2167085	501(C)(3)	8,022.				EDUCATIONAL ASSISTANCE
(4) EDEN THEOLOGICAL SEMINARY 475 EAST LOCKWOOD AVE ST. LOUIS, MO 63119	43-0654855	501(C)(3)	34,986.				EDUCATIONAL ASSISTANCE
(5) GRAND VALLEY STATE UNIVERSITY 1 CAMPUS DR. ALLENDALE, MI 49401	38-1684280	501(C)(3)	30,000.				EDUCATIONAL ASSISTANCE
(6) DEPAUL UNIVERSITY 1 EAST JACKSON BOULEVARD CHICAGO, IL 60604	36-2167048	501(C)(3)	30,000.				EDUCATIONAL ASSISTANCE
(7) NORTH PARK UNIVERSITY 3225 WEST FOSTER AVENUE CHICAGO, IL 60625	36-1557840	501(C)(3)	30,000.				EDUCATIONAL ASSISTANCE
(8) DOMINICAN UNIVERSITY OF CALIFORNIA 50 ACACIA AVENUE SAN RAFAEL, CA 94901	94-1156525	501(C)(3)	30,000.				EDUCATIONAL ASSISTANCE
(9) BETHANY COLLEGE 335 E SWENSSON STREET LINDSBORG, KS 67456	48-0543734	501(C)(3)	30,000.				EDUCATIONAL ASSISTANCE
(10) MCCORMICK THEOLOGICAL SEMINARY 5460 SOUTH UNIVERSITY AVE CHICAGO, IL 60615	36-2167802	501(C)(3)	30,000.				EDUCATIONAL ASSISTANCE
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 10.

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 STUDENT GRANTS & SCHOLARSHIPS	868.	25,092,987.			
2 STUDENT PRIZES	73.	46,273.			
3 WABASH CENTER/PASTORAL LEADERSHIP PROGRAM	86.	165,077.			
4 STUDENT AWARDS NON FA	102.		18,694.	COST	PLAQUES AND APPAREL
5 DAVIS SCHOLARSHIPS	19.	50,433.			
6 EMPLOYEE SERVICE AWARDS	40.	24,000.			
7 STUDENT EMERGENCY GRANTS AND PAYMENTS	199.	146,748.			

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 FACULTY & STAFF SUPPORT	36.	10,932.			
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART I, LINE 2

PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS IN THE US:

GRANTS ARE MADE TO ACCREDITED SCHOOLS AND SEMINARIES. BOTH FINANCIAL AND

NARRATIVE REPORTS OF GRANT ACTIVITIES ARE REQUIRED.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: WABASH COLLEGE

Employer identification number: 35-0868202

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. [ ] First-class or charter travel [X] Travel for companions [ ] Tax indemnification and gross-up payments [ ] Discretionary spending account [X] Housing allowance or residence for personal use [ ] Payments for business use of personal residence [X] Health or social club dues or initiation fees [X] Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**	X	
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. [X] Compensation committee [ ] Independent compensation consultant [ ] Form 990 of other organizations [X] Written employment contract [X] Compensation survey or study [X] Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.	**7**	X	
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
1 JAMES AMIDON, JR SECRETARY/CHIEF OF STAFF	(i)	154,927.	0.	0.	16,527.	13,983.	185,437.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 GREGORY HESS (END 06/30 PRESIDENT AND TRUSTEE	(i)	409,560.	50,000.	30,316.	27,500.	13,402.	530,778.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 KENDRA COOKS CFO AND TREASURER	(i)	192,425.	0.	0.	19,532.	25,532.	237,489.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 CHARLES BLAICH DIRECTOR OF HEDS AND CILA	(i)	147,720.	0.	0.	15,720.	9,736.	173,176.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5 DEREK NELSON PROFESSOR OF RELIGION	(i)	158,166.	0.	0.	16,117.	7,630.	181,913.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
6 NADINE PENCE DIRECTOR OF WABASH CENTER	(i)	143,504.	0.	0.	14,584.	7,558.	165,646.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
7 CHARLES M. TIMMONS DEAN OF ENROLLMENT MANAGEMENT	(i)	136,656.	0.	0.	14,817.	12,690.	164,163.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
8 MICHELLE JANSSEN DEAN FOR ADVANCEMENT	(i)	190,899.	0.	0.	20,315.	28,839.	240,053.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
9 STEVEN JONES DEAN OF PROF. DEVELOPMENT	(i)	221,636.	0.	0.	22,345.	9,606.	253,587.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
10 SCOTT FELLER DEAN OF COLLEGE	(i)	211,416.	0.	0.	21,992.	14,531.	247,939.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

SCHEDULE J, PART I, LINE 1A

WABASH COLLEGE PROVIDES A RESIDENCE FOR PERSONAL USE, WHICH IS NOT INCLUDED IN TAXABLE COMPENSATION, TO GREGORY HESS, THE COLLEGE'S PRESIDENT. THE RESIDENCE IS PROVIDED FOR THE CONVENIENCE OF WABASH COLLEGE. THE PRESIDENT WAS REQUIRED TO LIVE IN HIS RESPECTIVE RESIDENCE AS A CONDITION OF HIS EMPLOYMENT. ADDITIONALLY, THE RESIDENCE IS CONTIGUOUS TO WABASH'S CAMPUS AND IS REGULARLY USED TO CONDUCT BUSINESS.

TRAVEL FOR COMPANIONS WAS PROVIDED TO THE PRESIDENT TO FURTHER BUSINESS ACTIVITIES CONDUCTED ON BEHALF OF THE COLLEGE.

HOUSEHOLD SERVICES, PERSONAL USE OF AUTOMOBILES AND THE PERSONAL PORTION OF SOCIAL CLUB DUES WERE INCLUDED IN TAXABLE INCOME.

SCHEDULE J, PART I, LINE 7

THE PRESIDENT RECEIVED A ONE TIME PAYMENT BASED OFF PRIOR PERFORMANCE THAT WAS APPROVED BY THE BOARD.

SCHEDULE J, PART II, COLUMN D

NONTAXABLE BENEFITS:

THE AMOUNT OF NONTAXABLE BENEFITS REPORTED FOR JAMES AMIDON, JR., KENDRA

Part III **Supplemental Information**

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

COOKS AND MICHELLE JANSSEN INCLUDES TUITION ASSISTANCE IN THE AMOUNTS OF

$2,500, $16,000 AND $16,000 RESPECTIVELY. TUITION ASSISTANCE IS AVAILABLE

TO ALL EMPLOYEES.

SCHEDULE K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

▶ Attach to Form 990.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: WABASH COLLEGE

Employer identification number: 35-0868202

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pooled financing Yes	(i) Pooled financing No
A	INDIANA FINANCE AUTHORITY	35-1602316		08/30/2019	41,632,000.	REFINANCE 2001, 2003, & 2013 BONDS		X		X		X
B	INDIANA FINANCE AUTHORITY	35-1602316		11/05/2015	15,000,000.	STUDENT HOUSING		X		X		X
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	14,571,200.	3,000,000.		
2	Amount of bonds legally defeased				
3	Total proceeds of issue	41,632,000.	15,000,000.		
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows	47,547,891.	14,882,000.		
7	Issuance costs from proceeds	84,019.	118,000.		
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X			X				
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X				
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Part III Private Business Use

GROUP 1

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

Part IV Arbitrage

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X					
b Exception to rebate?		X		X				
c No rebate due?		X		X				
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X			X				

Part IV Arbitrage *(continued)*

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X			X				
b	Name of provider	JPMORGAN CHASE							
c	Term of hedge		16.110						
d	Was the hedge superintegrated?		X						
e	Was the hedge terminated?		X						
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X				
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X					

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

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

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2019
Open To Public Inspection

Name of the organization: WABASH COLLEGE
Employer identification number: 35-0868202

Part I **Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II **Loans to and/or From Interested Persons.**
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total . . . ▶ $													

Part III **Grants or Assistance Benefiting Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)	NOT REQUIRED	NOT REQUIRED	30,000.	SCHOLARSHIP/FINANCIAL AID	EDUCATIONAL ASSISTANCE
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part IV **Business Transactions Involving Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
(1)	LORA HESS	SPOUSE OF PRESIDENT	26,210.	COMPENSATED EMPLOYEE		X
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						

Part V **Supplemental Information**
Provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE L, PART III

FINANCIAL AID TO INTERESTED PERSONS AND/OR FAMILY MEMBERS:

THE AMOUNT LISTED IN PART III REPRESENTS FINANCIAL AID THAT WAS AWARDED TO INTERESTED PERSONS AND/OR FAMILY MEMBERS. THE ONLY AMOUNTS AWARDED ARE SCHOLARSHIPS AND FINANCIAL AID AWARDS. THESE FUNDS ARE DISBURSED BY THE COLLEGE'S FINANCIAL AID DEPARTMENT IN STRICT ADHERENCE TO ALL FEDERAL AND STATE REGULATIONS.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: WABASH COLLEGE

Employer identification number: 35-0868202

Part I **Types of Property**

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art	X	2.	0.	
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	40.	4,396,836.	MARKET VALUE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶( )				
26	Other ▶( )				
27	Other ▶( )				
28	Other ▶( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . **29** 1.

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

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

SCHEDULE M, PART I, LINE 33

ART THAT IS ADDED TO WABASH COLLEGE'S COLLECTION ARE NOT REPORTED AS

INCOME. THE FAIR MARKET VALUE OF THESE GIFTS WERE $18,500.

SCHEDULE M, PART I, COLUMN (B)

NUMBER OF CONTRIBUTORS:

WABASH COLLEGE IS REPORTING THE NUMBER OF CONTRIBUTORS IN COLUMN (B).

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization	Employer identification number
WABASH COLLEGE	35-0868202

FORM 990, PART VI, SECTION A, LINE 7A

CLASSES OF MEMBER OR STOCKHOLDERS:

ALUMNI OF WABASH COLLEGE ARE CONSIDERED MEMBERS. AN ALUMNUS IS ANY PERSON WHO ATTENDED WABASH FOR AT LEAST TWO SEMESTERS. EVERY EVEN-NUMBERED YEAR, ALUMNI ELECT TWO TRUSTEES TO THE BOARD. EVERY ODD-NUMBERED YEAR, ALUMNI ELECT ONE TRUSTEE TO THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11B

PROCESS TO REVIEW THE FORM 990:

THE AUDIT COMMITTEE CHAIRMAN, THE CONTROLLER, AND THE TREASURER/CFO DO A DETAILED REVIEW OF THE 990. THE AUDIT COMMITTEE IS GIVEN A CHANCE TO REVIEW THE RETURN BEFORE IT IS GIVEN TO THE FULL BOARD. AN ELECTRONIC COPY OF THE FORM IS AVAILABLE TO THE ENTIRE BOARD PRIOR TO FILING. AN INDEPENDENT ACCOUNTING FIRM PERFORMS A DETAILED REVIEW OF THE 990 PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C

PROCESS FOR MONITORING COMPLIANCE WITH CONFLICT OF INTEREST POLICY:

CONFLICT OF INTEREST QUESTIONNAIRES ARE SENT TO ALL BOARD MEMBERS. THE CONTROLLER REVIEWS THE COMPLETED FORMS. THERE HAVE BEEN FEW CONFLICTS ON THE BOARD, BUT WHEN ONE DOES OCCUR, THE BOARD MEMBER RECUSES HIMSELF FROM VOTING. THE CONFLICT OF INTEREST AND THE RECUSAL ARE NOTED IN THE MINUTES OF THE BOARD MEETING.

Name of the organization	Employer identification number
WABASH COLLEGE	35-0868202

FORM 990, PART VI, SECTION B, LINE 15A & 15B

REVIEW OF CEO OR TOP MGMT OFFICIAL COMPENSATION:

THE PRESIDENT'S COMPENSATION IS REVIEWED AND DETERMINED ANNUALLY BY A COMPENSATION COMMITTEE CONSISTING OF THE CHAIRMAN OF THE BOARD OF TRUSTEES AND THE CHAIRMAN OF THE EXECUTIVE COMMITTEE. THE COMMITTEE CONSIDERS DATA FROM OTHER SCHOOLS, AMONG OTHER THINGS, IN MAKING ITS REVIEW. THE PRESIDENT REVIEWS AND DETERMINES THE COMPENSATION OF THE DEANS AND THE OTHER MEMBERS OF THE PRESIDENT'S STAFF ON AN ANNUAL BASIS, WITH THE ADVICE AND CONSENT OF THE COMPENSATION COMMITTEE. ALL COMPENSATION DECISIONS ARE NOTED IN THE COLLEGE'S BOOKS AND RECORDS. OFFICER COMPENSATION WAS LAST REVIEWED IN JULY 2020.

FORM 990, PART VI, SECTION C, LINE 19

GOVERNING DOCUMENTS, CONFLICT OF INT. POLICY, AND FINANCIAL STATEMENTS:

WABASH COLLEGE'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. THE FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON WABASH'S WEBSITE.

FORM 990, PART XI, LINE 9

OTHER CHANGES IN NET ASSETS OR FUND BALANCES:

$ 687,151	AMORTIZATION OF NET LOSS - NET PERIODIC PENSION COSTS
808,205	DEFINED-BENEFIT POSTRETIREMENT HEALTH PLAN
(1,144,590)	PRIOR SERVICE CREDIT RECOGNIZED IN CURRENT YEAR

$ 350,766	TOTAL CHANGE IN NET ASSETS

Name of the organization: WABASH COLLEGE

Employer identification number: 35-0868202

ATTACHMENT 1

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
SODEXO AND AFFILIATES 4880 PAYSPHERE CIRCLE CHICAGO, IL 60674	CAMPUS SERVICES	3,371,113.
COMPASS GROUP USA, INC. 301 W WABASH AVE CRAWFORDSVILLE, IN 47933	FOOD SERVICE	1,872,486.
STRATEGIC INVESTMENT GROUP, LLC 1001 NINETEENTH STREET N 16TH FL ARLINGTON, VA 22209	INVESTMENT SERVICES	939,935.
F. A. WILHELM CONSTRUCTIONS CO., INC. 3914 PROSPECT STREET INDIANAPOLIS, IN 46206	CONSTRUCTION	5,248,992.
DLR GROUP INC. 7290 W. 133RD STREET OVERLAND PARK, KS 66213	ARCHITECTURE	788,502.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: WABASH COLLEGE

Employer identification number: 35-0868202

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) GREAT LAKES COLLEGES ASSOCIATION INC 38-1678376 535 W WILLIAM NO 301 ANN ARBOR, MI 48103	EDUC. SUPPORT	MI	501(C)3	12 TYPE 1	N/A		X
(2) INDEPENDENT COLLEGES OF INDIANA, INC. 31-0901001 30 SOUTH MERIDIAN STREET INDIANAPOLIS, IN 46204	EDUC. SUPPORT	IN	501(C)3	12 TYPE 1	N/A		X
(3)							
(4)							
(5)							
(6)							
(7)							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1) CHARITABLE REMAINDER TRUSTS (28)	TRUST		N/A	TRUST					
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1a**		X
b Gift, grant, or capital contribution to related organization(s)	**1b**		X
c Gift, grant, or capital contribution from related organization(s)	**1c**	X	
d Loans or loan guarantees to or for related organization(s)	**1d**		X
e Loans or loan guarantees by related organization(s)	**1e**		X
f Dividends from related organization(s)	**1f**		X
g Sale of assets to related organization(s)	**1g**		X
h Purchase of assets from related organization(s)	**1h**		X
i Exchange of assets with related organization(s)	**1i**		X
j Lease of facilities, equipment, or other assets to related organization(s)	**1j**		X
k Lease of facilities, equipment, or other assets from related organization(s)	**1k**		X
l Performance of services or membership or fundraising solicitations for related organization(s)	**1l**		X
m Performance of services or membership or fundraising solicitations by related organization(s)	**1m**		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1n**		X
o Sharing of paid employees with related organization(s)	**1o**		X
p Reimbursement paid to related organization(s) for expenses	**1p**		X
q Reimbursement paid by related organization(s) for expenses	**1q**		X
r Other transfer of cash or property to related organization(s)	**1r**	X	
s Other transfer of cash or property from related organization(s)	**1s**	X	

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

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **8868** (Rev. January 2020)

Department of the Treasury
Internal Revenue Service

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

▶ **File a separate application for each return.**
▶ **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

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/e-file-providers/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

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
WABASH COLLEGE

Taxpayer identification number (TIN)
35-0868202

Number, street, and room or suite no. If a P.O. box, see instructions.
PO BOX 352

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
CRAWFORDSVILLE, IN 47933

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

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

- The books are in the care of ▶ KENDRA A. COOKS P.O. BOX 352 CRAWFORDSVILLE IN 47933

Telephone No. ▶ 765 361-6212 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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 05/17 , 20 21 , 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 , 20 19 , and ending 06/30 , 20 20 .

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. Form **8868** (Rev. 1-2020)

Form **990-T**

Department of the Treasury
Internal Revenue Service

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

For calendar year 2019 or other tax year beginning 07/01, 2019, and ending 06/30, 2020.

▶ 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).

OMB No. 1545-0047

2019

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

A [ ] Check box if address changed

B Exempt under section
[X] 501(C)(3)
[ ] 408(e) [ ] 220(e)
[ ] 408A [ ] 530(a)
[ ] 529(a)

C Book value of all assets at end of year
537,122,152.

Print or Type

Name of organization ([ ] Check box if name changed and see instructions.)
WABASH COLLEGE

Number, street, and room or suite no. If a P.O. box, see instructions.
P. O. BOX 352

City or town, state or province, country, and ZIP or foreign postal code
CRAWFORDSVILLE, IN 47933

D Employer identification number (Employees' trust, see instructions.)
35-0868202

E Unrelated business activity code (See instructions.)
525990

F Group exemption number (See instructions.) ▶

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

H Enter the number of the organization's unrelated trades or businesses. ▶ 2 Describe the only (or first) unrelated trade or business here ▶ INCOME FROM K-1 INVESTMENTS . 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 [X] No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ KENDRA A. COOKS Telephone number ▶ 765-361-6212

Part I Unrelated Trade or Business Income

		Line	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances c Balance ▶	1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D)	4a	116,305.		116,305.
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5	215,106.	ATCH 1	215,106.
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10	Exploited exempt activity income (Schedule I)	10			
11	Advertising income (Schedule J)	11			
12	Other income (See instructions; attach schedule)	12			
13	**Total.** Combine lines 3 through 12	13	331,411.		331,411.

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

				Line	Amount
14	Compensation of officers, directors, and trustees (Schedule K)			14	
15	Salaries and wages			15	
16	Repairs and maintenance			16	
17	Bad debts			17	
18	Interest (attach schedule) (see instructions)			18	
19	Taxes and licenses			19	20,783.
20	Depreciation (attach Form 4562)	20			
21	Less depreciation claimed on Schedule A and elsewhere on return	21a		21b	
22	Depletion			22	
23	Contributions to deferred compensation plans			23	
24	Employee benefit programs			24	
25	Excess exempt expenses (Schedule I)			25	
26	Excess readership costs (Schedule J)			26	
27	Other deductions (attach schedule) ATCH 2			27	36,072.
28	**Total deductions.** Add lines 14 through 27			28	56,855.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13			29	274,556.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			30	
31	Unrelated business taxable income. Subtract line 30 from line 29			31	274,556.

For Paperwork Reduction Act Notice, see instructions. Form **990-T** (2019)

Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	274,556.
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	274,556.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	274,556.
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	
38	Specific deduction (Generally $1,000, but see line 38 instructions for exceptions)	38	
39	**Unrelated business taxable income.** Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	0.

Part IV Tax Computation

40	**Organizations Taxable as Corporations.** Multiply line 39 by 21% (0.21) ▶	40	
41	**Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 39 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶	41	
42	**Proxy tax.** See instructions ▶	42	
43	Alternative minimum tax (trusts only)	43	
44	**Tax on Noncompliant Facility Income.** See instructions	44	
45	**Total.** Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a			
b	Other credits (see instructions)	46b			
c	General business credit. Attach Form 3800 (see instructions)	46c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d			
e	**Total credits.** Add lines 46a through 46d			46e	
47	Subtract line 46e from line 45			47	
48	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)			48	
49	**Total tax.** Add lines 47 and 48 (see instructions)			49	0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3			50	
51a	Payments: A 2018 overpayment credited to 2019	51a			
b	2019 estimated tax payments	51b			
c	Tax deposited with Form 8868	51c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d			
e	Backup withholding (see instructions)	51e			
f	Credit for small employer health insurance premiums (attach Form 8941)	51f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ____ ☐ Form 4136 ____ ☐ Other ____ Total ▶	51g			
52	**Total payments.** Add lines 51a through 51g			52	
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			53	
54	**Tax due.** If line 52 is less than the total of lines 49, 50, and 53, enter amount owed ▶			54	
55	**Overpayment.** If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid ▶			55	
56	Enter the amount of line 55 you want: **Credited to 2020 estimated tax** ▶ **Refunded** ▶			56	

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

		Yes	No
57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶		X
58	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.		X
59	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: 05/17/2021 | Title: CFO, TREASURER

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
NICOLE B FISHBACK	Nicole B Fishback	05/17/2021		P01279475

Firm's name ▶ BKD, LLP — Firm's EIN ▶ 44-0160260

Firm's address ▶ 201 N. ILLINOIS STREET, INDIANAPOLIS, IN 46204 — Phone no. 317.383.4000

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ▶

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

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	Total	
(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) ▶

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 x column 6)	**8.** Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Totals ▶				
Total dividends-received deductions included in column 8 ▶				

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).

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).

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 25.

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)) . . ▶						

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 . . . . ▶						
Totals, Part II (lines 1-5) . . . . ▶	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 26.

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 . . . . ▶			

SCHEDULE M (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income from an Unrelated Trade or Business

For calendar year 2019 or other tax year beginning 07/01, 2019, and ending 06/30, 20 20.

▶ 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).

OMB No. 1545-0047

2019

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

Name of the organization: WABASH COLLEGE

Employer identification number: 35-0868202

Unrelated Business Activity Code (see instructions) ▶ 451211

Describe the unrelated trade or business ▶ WEEKEND AND INTERNET BOOKSTORE SALES

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 182,652.				
b	Less returns and allowances ______ c Balance ▶	1c	182,652.		
2	Cost of goods sold (Schedule A, line 7)	2	148,747.		
3	Gross profit. Subtract line 2 from line 1c	3	33,905.		33,905.
4a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5			
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10	Exploited exempt activity income (Schedule I)	10			
11	Advertising income (Schedule J)	11			
12	Other income (See instructions; attach schedule)	12			
13	**Total.** Combine lines 3 through 12	13	33,905.		33,905.

Part II Deductions Not Taken Elsewhere

(See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	109,402.
16	Repairs and maintenance	16	4,075.
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562) — 20		
21	Less depreciation claimed on Schedule A and elsewhere on return — 21a	21b	
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	34,937.
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule) ATCH 3	27	9,215.
28	**Total deductions.** Add lines 14 through 27	28	157,629.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	-123,724.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	
31	Unrelated business taxable income. Subtract line 30 from line 29	31	-123,724.

FORM 990T - LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS OR S CORPORATIONS

NORTHGATE IV	EIN: 26-1902666	-6,521.
AG SUPER FUND	EIN: 13-3701947	2,325.
VCFA PRIVATE EQ. PARTNERS IV	EIN: 20-0434784	-2.
NORTHGATE VENTURE PARTNERS II	EIN: 76-0742261	-440.
KAYNE ANDERSON ENERGY FUND V	EIN: 26-3294026	30,782.
KAYNE ANDERSON IV	EIN: 20-5659373	-395.
GMO FORESTRY 8	EIN: 20-1941648	-1,067.
RESOURCE LAND FUND IV	EIN: 26-3903798	-162,791.
ROCKLAND POWER PARTNERS	EIN: 26-2609423	235,012.
ROCKLAND POWER PARTNERS II	EIN: 32-0412214	166,474.
RESOURCE LAND FUND V	EIN: 47-4875503	-48,008.
THE RESOLUTE FUND II	EIN: 20-8103900	-263.
INCOME (LOSS) FROM PARTNERSHIPS		215,106.

FORM 990T - PART II - LINE 27 - TOTAL OTHER DEDUCTIONS

INVESTMENT FEES	29,187.
ACCOUNTING FEES	6,885.
PART II - LINE 27 - OTHER DEDUCTIONS	36,072.

FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS

SUPPLIES	1,742.
PURCHASED SERVICES	80.
ACCOUNTING FEES	1,215.
MISCELLANEOUS EXPENSE	6,178.
PART II - LINE 27 - OTHER DEDUCTIONS	9,215.

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

2019

Name	Employer identification number
WABASH COLLEGE	35-0868202

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ▶ ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses (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				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	
6 Unused capital loss carryover (attach computation)	6	( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h	7	

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				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	36,792.			36,792.

11 Enter gain from Form 4797, line 7 or 9	11	79,513.
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	116,305.

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	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	116,305.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns.	18	116,305.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. **Schedule D (Form 1120) 2019**

JSA
9E1801 1.000

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side: WABASH COLLEGE

Social security number or taxpayer identification number: 35-0868202

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

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

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

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

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

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. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
RESOURCE LAND FUND IV	VARIOUS	VARIOUS	36,792.				36,792.
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) ▶			36,792.				36,792.

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.

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ **Attach to your tax return.**

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

OMB No. 1545-0184

2019

Attachment Sequence No. **27**

Name(s) shown on return: WABASH COLLEGE

Identifying number: 35-0868202

1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	

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

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
ATTACHMENT 1						79,513.

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	79,513.

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

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

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

Part II **Ordinary Gains and Losses** (see instructions)

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

11 Loss, if any, from line 7	11	( )
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4	18b	

For Paperwork Reduction Act Notice, see separate instructions.

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

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

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

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

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

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

Supplement to Form 4797 Part I Detail

ATTACHMENT 1

Description	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed or Allowable	Cost or Other Basis	Gain or (Loss) for entire year
RESOURCE LAND FUND V	VARIOUS	VARIOUS	48,151.			48,151.
RESOURCE LAND FND IV	VARIOUS	VARIOUS			7,531.	-7,531.
ROCKLAND PWR PTRS	VARIOUS	VARIOUS	36,429.			36,429.
ROCKLAND PWR PTRS II	VARIOUS	VARIOUS	2,464.			2,464.
Totals						79,513.

Regulation Section 1.263(a)-1(f) - De Minimis
Safe Harbor Election

Taxpayer Name:	WABASH COLLEGE
Taxpayer Address:	P.O. BOX 352, CRAWFORDSVILLE, IN 47933
Taxpayer ID Number:	35-0868202
Year-End:	06/30/2020

Under IRC Regulation Section 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election.

Regulation Section 1.263(a)-3(n) - Election to Capitalize Repair and Maintenance Costs

Taxpayer Name: WABASH COLLEGE

Taxpayer Address: P.O. BOX 352, CRAWFORDSVILLE, IN 47933

Taxpayer ID Number: 35-0868202

Year-End: 06/30/2020

Under IRC Regulation Section 1.263(a)-3(n), the taxpayer hereby elects to capitalize repair and maintenance costs.

FEDERAL ELECTIONS

DESCRIPTION: SECTION 59(E)(2) EXPENDITURES

FORM & LINE/INSTRUCTION REFERENCE: FORM 990-T, PART I, LINE 5

REGULATION REFERENCE: IRS SEC. 59(E)(1); REG. 1.59-1(B)(1)

WABASH COLLEGE
EIN: 35-0868202
YEAR-END: 6/30/2020

PURSUANT TO IRC SECTION 59(E)(4), TAXPAYER HEREBY ELECTS TO CAPITALIZE AND AMORTIZE THE FOLLOWING EXPENDITURES OVER THE PERIOD TIME INDICATED.

TYPE OF EXPENDITURES: INTANGIBLE DRILLING COSTS CODE SECTION NO.: IRC SEC. 263(C)AMORTIZATION PERIOD: 5 YEARS (60 MONTHS)

TAXPAYER ELECTS TO CAPITALIZE AND AMORTIZE INTANGIBLE DRILLING COSTS REPORTED ON THE FOLLOWING K-1'S:

KAYNE ANDERSON ENERGY FUND IV (QP) LP EIN: 20-5659373
AMOUNT OF AMORTIZATION TAKEN IN CURRENT YEAR: 274

KAYNE ANDERSON ENERGY FUND V (QP) LP EIN: 26-3294026
AMOUNT OF AMORTIZATION TAKEN IN CURRENT YEAR: 147,354

Form **8868**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

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

▶ **File a separate application for each return.**
▶ **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

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/e-file-providers/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

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
WABASH COLLEGE	35-0868202
Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 352	
City, town or post office, state, and ZIP code. For a foreign address, see instructions. CRAWFORDSVILLE, IN 47933	

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

- The books are in the care of ▶ KENDRA A. COOKS P.O. BOX 352 CRAWFORDSVILLE IN 47933

Telephone No. ▶ 765 361-6212 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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 05/17 , 20 21 , 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 , 20 19 , and ending 06/30 , 20 20 .

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. Form **8868** (Rev. 1-2020)

Wabash College
EIN: 35-0868202
Year End: 6/30/2020
Charitable Contributions

Line 20 - Contribution Deduction

1. Taxable Income (Excluding Contributions)	274,556
2. Less: NOL Carryover	274,556
3. Taxable Income without regard to Contributions	-
4. Contribution Deduction Limitation (Taxable Income X 10%)	-
5. Amount of Deductible Contributions	275,659
6. Contribution Deduction (Lesser of Line 4 or Line 5)	-

5 Year Contribution Carryover

Year Ending	Amount Generated	Amount Available	Amount Utilized	Carryover to Next Year
6/30/2016	594,715	594,715	-	594,715
6/30/2017	449,475	449,475	-	449,475
6/30/2018	652,421	652,421	-	652,421
6/30/2019	396,963	396,963	-	396,963
6/30/2020	275,659	275,659	-	275,659
Total				2,369,233

Wabash College
EIN: 35-0868202
Year End: 6/30/2020
NOL Attachment

Form 990-T, Part III, Line 36 - Net Operating Loss:

Year End	Generated	Available	Utilized	Carryover
6/30/2014	(157,845)	(16,865)		(16,865)
6/30/2015				
6/30/2016	(820,726)	(820,726)		(820,726)
6/30/2017	(853,118)	(853,118)		(853,118)
6/30/2018	(484,385)	(484,385)		(484,385)
6/30/2019				-
6/30/2020	-	-	(274,556)	274,556
Total				(1,900,538)

Wabash College
EIN: 35-0868202
Year End: 6/30/2020
K-1 Investments NOL Attachment

Form 990-T, Part II, Line 30 - Net Operating Loss:

Year End	Generated	Available	Utilized	Carryover
6/30/2019	(80,604)	(80,604)	-	(80,604)
6/30/2020	-	-	-	-
Total				(80,604)

Wabash College
EIN: 35-0868202
Year End: 6/30/2020
Weekend and Internet Bookstore Sales NOL Attachment

Form 990-T, Schedule M, Part II, Line 30 - Net Operating Loss:

Year End	Generated	Available	Utilized	Carryover
6/30/2019	(54,100)	(54,100)		(54,100)
6/30/2020	(123,724)	(123,724)		(123,724)
Total				(177,824)

Form **8865**

Department of the Treasury
Internal Revenue Service

Return of U.S. Persons With Respect to Certain Foreign Partnerships

▶ Attach to your tax return.
▶ Go to *www.irs.gov/Form8865* for instructions and the latest information.
Information furnished for the foreign partnership's tax year beginning 01/01/2019 , and ending 12/31/2019

OMB No. 1545-1668

2019

Attachment Sequence No. **118**

Name of person filing this return	Filer's identification number 35-0868202

Filer's address (if you aren't filing this form with your tax return)

A Category of filer (see ***Categories of Filers*** in the instructions and check applicable box(es)): 1 [ ] 2 [ ] 3 [X] 4 [ ]

B Filer's tax year beginning , and ending

C Filer's share of liabilities: Nonrecourse $ Qualified nonrecourse financing $ Other $

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . [ ]

F Information about certain other partners (see instructions)

(1) Name	**(2)** Address	**(3)** Identification number	**(4)** Check applicable box(es) Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
CATALYST FUND LIMITED PARTNERSHIP II
181 BAY STREET SUITE 4700, P.O. BOX 792
TORONTO, ONTARIO
CA, M5J 2T3

2(a) EIN (if any) 98-0528262

2(b) Reference ID number (see instructions)

3 Country under whose laws organized CA

4 Date of organization	**5** Principal place of business	**6** Principal business activity code number	**7** Principal business activity	**8a** Functional currency	**8b** Exchange rate (see instructions)
04/21/2006	CA	523900	INVESTMENTS	USD	

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States

2 Check if the foreign partnership must file: [ ] Form 1042 [ ] Form 8804 [X] Form 1065
Service Center where Form 1065 is filed: OGDEN

3 Name and address of foreign partnership's agent in country of organization, if any
NEWTON GLASSMAN
181 BAY STREET, SUITE 4700, PO BOX 792
TORONTO, ONTARIO
CA, MSJ 2T3

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different
CATALYST FUND LIMITED PARTNERSHIP II
181 BAY STREET SUITE 4700, P.O. BOX 792
TORONTO, ONTARIO
CA, M5J 2T3

5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . . ▶ [ ] **Yes** [X] **No**
If "Yes," enter the total amount of the disallowed deductions . . . ▶ $

6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? . . . ▶ [ ] **Yes** [X] **No**

7 Were any special allocations made by the foreign partnership? . . . ▶ [X] **Yes** [ ] **No**

8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions . . . ▶

9 How is this partnership classified under the law of the country in which it's organized? . . . ▶ LIMITED PARTNERSHIP

10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b . . . ▶ [ ] **Yes** [X] **No**

b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? . . . ▶ [ ] **Yes** [ ] **No**

11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than $250,000.
2. The value of the partnership's total assets at the end of the tax year was less than $1 million.
If "Yes," **don't** complete Schedules L, M-1, and M-2. . . . ▶ [ ] **Yes** [X] **No**

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **8865** (2019)

12a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ▶ [ ] Yes [X] No

b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶

c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶

d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶

13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶

14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ▶ [ ] Yes [X] No

15a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions ▶ [ ] Yes [X] No

b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ▶ [ ] Yes [X] No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.

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 general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Schedule A — Constructive Ownership of Partnership Interest.

Check the boxes that apply to the filer. If you check box **b,** enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a [X] Owns a direct interest **b** [ ] Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 — Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 — Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest: Capital	Percentage interest: Profits
					%	%
					%	%

Does the partnership have any other foreign person as a direct partner? [ ] Yes [ ] No

Schedule A-3 — Affiliation Schedule.

List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement - Trade or Business Income *

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a			
	b	Less returns and allowances	1b		1c	
	2	Cost of goods sold			2	
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) *			4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
	7	Other income (loss) (attach statement)			7	
	8	**Total income (loss).** Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	
	10	Guaranteed payments to partners			10	
	11	Repairs and maintenance			11	
	12	Bad debts			12	
	13	Rent			13	
	14	Taxes and licenses			14	
	15	Interest (see instructions)			15	
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported elsewhere on return	16b		16c	
	17	Depletion (**Don't** deduct oil and gas depletion.)			17	
	18	Retirement plans, etc.			18	
	19	Employee benefit programs			19	
	20	Other deductions (attach statement)			20	
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	
	22	**Ordinary business income (loss)** from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23	Reserved for future use			23	
	24	Reserved for future use			24	
	25	Reserved for future use			25	
	26	Reserved for future use			26	
	27	Reserved for future use			27	
	28	Reserved for future use			28	
	29	Reserved for future use			29	
	30	Reserved for future use			30	

Schedule K Partners' Distributive Share Items

						Total amount
Income (Loss)	1	Ordinary business income (loss) (Schedule B, line 22)			1	
	2	Net rental real estate income (loss) (attach Form 8825)			2	
	3a	Other gross rental income (loss)	3a			
	b	Expenses from other rental activities (attach statement)	3b			
	c	Other net rental income (loss). Subtract line 3b from line 3a			3c	
	4	Guaranteed payments: a Services 4a ____ b Capital	4b			
	c	Total. Add line 4a and line 4b			4c	
	5	Interest income			5	
	6	Dividends and dividend equivalents: a Ordinary dividends			6a	
		b Qualified dividends	6b			
		c Dividend equivalents	6c			
	7	Royalties			7	
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
	b	Collectibles (28%) gain (loss)	9b			
	c	Unrecaptured section 1250 gain (attach statement)	9c			
	10	Net section 1231 gain (loss) (attach Form 4797)			10	
	11	Other income (loss) (see instructions) Type ▶			11	
Deductions	12	Section 179 deduction (attach Form 4562)			12	
	13a	Contributions			13a	
	b	Investment interest expense			13b	
	c	Section 59(e)(2) expenditures: (1) Type ▶ ____ (2) Amount ▶			13c(2)	
	d	Other deductions (see instructions) Type ▶			13d	

Schedule K Partners' Distributive Share Items *(continued)*

				Total amount
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶	15d	
	e	Other rental credits (see instructions) Type ▶	15e	
	f	Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	16b	
	c	Gross income sourced at partner level	16c	
		Foreign gross income sourced at partnership level		
	d	Reserved for future use ▶ **e** Foreign branch category ▶	16e	
	f	Passive category ▶ **g** General category ▶ **h** Other (attach statement) ▶	16h	
		Deductions allocated and apportioned at partner level		
	i	Interest expense ▶ **j** Other ▶	16j	
		Deductions allocated and apportioned at partnership level to foreign source income		
	k	Reserved for future use ▶ **l** Foreign branch category ▶	16l	
	m	Passive category ▶ **n** General category ▶ **o** Other (attach statement) ▶	16o	
	p	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	16p	
	q	Reduction in taxes available for credit (attach statement)	16q	
	r	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties - gross income	17d	
	e	Oil, gas, and geothermal properties - deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")

Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				

Schedule L **Balance Sheets per Books.** (Not required if Item H11, page 1, is answered "Yes.") *(continued)*

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 **Total** assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 **Total** liabilities and capital				

Schedule M **Balance Sheets for Interest Allocation**

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 **Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize): a Tax-exempt interest $	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this tax year (itemize): $		7 Deductions included on Schedule K, lines 1 through 13d, and 16p not charged against book income this tax year (itemize): a Depreciation $	
3 Guaranteed payments (other than health insurance)			
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 16p (itemize): a Depreciation $ b Travel and entertainment $		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 **Analysis of Partners' Capital Accounts.** (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): $	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): $		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Balance at end of tax year. Subtract line 8 from line 5	

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	**(a)** U.S. person filing this return	**(b)** Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	**(c)** Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	**(d)** Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

SCHEDULE O (Form 8865)
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership
(Under Section 6038B)

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to *www.irs.gov/Form8865* for instructions and the latest information.

OMB No. 1545-1668

Name of transferor		Filer's identifying number
WABASH COLLEGE		35-0868202
Name of foreign partnership	**EIN (if any)**	**Reference ID number (see instructions)**
CATALYST FUND LIMITED PARTNERSHIP II	98-0528262	

1a Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions . . . . ☐ **Yes** ☒ **No**

b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? . . . . ☐ **Yes** ☒ **No**

2 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? . . . . ☐ **Yes** ☒ **No**

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/19/2019		150,373.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			150,373.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer .650 % (b) After the transfer .650 %

Supplemental Information Required To Be Reported (see instructions):

ATTACHMENT 1

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? . . . . ▶ ☐ **Yes** ☒ **No**

FORM 8865, SCHEDULE O DETAIL WABASH COLLEGE

ATTACHMENT 1

SCHEDULE O - PART I - SUPPLEMENTAL INFORMATION REQUIRED

DATE OF CONTRIBUTION	AMOUNT CONTRIBUTED
12/19/2019	150,373

Form **926** (Rev. November 2018) Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	Identifying number (see instructions)
WABASH COLLEGE	35-0868202

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . ☐ Yes ☒ No

b Did the transferor remain in existence after the transfer? . . . ☒ Yes ☐ No

If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . ☐ Yes ☐ No

If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

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

3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . ☐ Yes ☐ No

c Is the partner disposing of its **entire** interest in the partnership? . . . ☐ Yes ☐ No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . ☐ Yes ☐ No

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation)
ITALIAN REAL ESTATE SPECIAL SITUATIONS II

5a Identifying number, if any
FOREIGNUS

6 Address (including country)
C/O IRESS SP SARL 20 RUE DE LA POSTE
LUXEMBOURG LU LU L-2346

5b Reference ID number (see instructions)
IRESS II

7 Country code of country of incorporation or organization (see instructions)
LU

8 Foreign law characterization (see instructions)
RESERVED ALTERNATIVE INVESTMENT FUND

9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☐ Yes ☒ No

Part III **Information Regarding Transfer of Property** (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VAR ATTACHMENT 1		725,974.		

10 Was cash the only property transferred? . . . . [X] **Yes** [ ] **No**
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

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

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . [ ] **Yes** [ ] **No**
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . . . [ ] **Yes** [ ] **No**
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . [ ] **Yes** [ ] **No**
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ▶ $

13 Did the transferor transfer property described in section 367(d)(4)? . . . . [ ] **Yes** [ ] **No**
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

14a	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?	☐ **Yes**	☐ **No**
b	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?	☐ **Yes**	☐ **No**
c	Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?	☐ **Yes**	☐ **No**
d	If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ $ ________		
15	Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?	☐ **Yes**	☐ **No**

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before < 10% % **(b)** After < 10% %

17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351

18 Indicate whether any transfer reported in Part III is subject to any of the following.

a	Gain recognition under section 904(f)(3)	☐ **Yes**	☒ **No**
b	Gain recognition under section 904(f)(5)(F)	☐ **Yes**	☒ **No**
c	Recapture under section 1503(d)	☐ **Yes**	☒ **No**
d	Exchange gain under section 987	☐ **Yes**	☒ **No**
19	Did this transfer result from a change in entity classification?	☐ **Yes**	☒ **No**
20a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. If "Yes," complete lines 20b and 20c.	☐ **Yes**	☒ **No**
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ $ ________		
c	Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	☐ **Yes**	☐ **No**
21	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions	☐ **Yes**	☒ **No**

Form **926** (Rev. November 2018) Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	Identifying number (see instructions)
WABASH COLLEGE	35-0868202

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ Yes ☒ No

b Did the transferor remain in existence after the transfer? . . . . . ☒ Yes ☐ No

If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ Yes ☐ No

If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

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

3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CATALYST FUND LIMITED PARTNERSHIP II	98-0528262

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . . ☐ Yes ☒ No

c Is the partner disposing of its **entire** interest in the partnership? . . . . . ☐ Yes ☒ No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . . . ☐ Yes ☒ No

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) THERAPURE BIOPHARMA INC.	5a Identifying number, if any FOREIGNUS
6 Address (including country) 2585 MEADOWPINE BLVD. MISSISSAUGA ONTARIO CA L5N 8H9	5b Reference ID number (see instructions) CFLP II

7 Country code of country of incorporation or organization (see instructions)

CA

8 Foreign law characterization (see instructions)

CORPORATION

9 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions. Form **926** (Rev. 11-2018)

Part III **Information Regarding Transfer of Property** (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VAR		251,100.		

ATTACHMENT 2

10 Was cash the only property transferred? . . . . [X] **Yes** [ ] **No**
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

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

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . [ ] **Yes** [ ] **No**
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . . . [ ] **Yes** [ ] **No**
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . [ ] **Yes** [ ] **No**
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ▶ $ ______

13 Did the transferor transfer property described in section 367(d)(4)? . . . . [ ] **Yes** [ ] **No**
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . ☐ **Yes** ☐ **No**

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

c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . ☐ **Yes** ☐ **No**

d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ $ ______________

15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? . . . . ☐ **Yes** ☐ **No**

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before < 10% % **(b)** After < 10% %

17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351

18 Indicate whether any transfer reported in Part III is subject to any of the following.

a Gain recognition under section 904(f)(3) . . . . ☐ **Yes** ☒ **No**

b Gain recognition under section 904(f)(5)(F) . . . . ☐ **Yes** ☒ **No**

c Recapture under section 1503(d) . . . . ☐ **Yes** ☒ **No**

d Exchange gain under section 987 . . . . ☐ **Yes** ☒ **No**

19 Did this transfer result from a change in entity classification? . . . . ☐ **Yes** ☒ **No**

20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . . ☐ **Yes** ☒ **No**
If "Yes," complete lines 20b and 20c.

b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ $ ______________

c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . ☐ **Yes** ☐ **No**

21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . ☐ **Yes** ☒ **No**

Form **926** (Rev. November 2018) Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	Identifying number (see instructions)
WABASH COLLEGE	35-0868202

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . ☐ Yes ☒ No

b Did the transferor remain in existence after the transfer? . . . ☒ Yes ☐ No

If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . ☐ Yes ☐ No

If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

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

3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . ☐ Yes ☒ No

c Is the partner disposing of its **entire** interest in the partnership? . . . ☐ Yes ☒ No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . ☐ Yes ☒ No

Part II **Transferee Foreign Corporation Information** (see instructions)

4 Name of transferee (foreign corporation)
ELLIOTT INTERNATIONAL LTD

5a Identifying number, if any
FOREIGNUS

6 Address (including country)
HARMONIC FUND SRVS, CAYMAN CORP CTR 4TH
GEORGE TOWN GRAND CAYMAN CJ KY1-1102

5b Reference ID number (see instructions)
EIL

7 Country code of country of incorporation or organization (see instructions)
CJ

8 Foreign law characterization (see instructions)
CAYMAN ISLANDS ENTITY

9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☐ Yes ☒ No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VAR		669,103.		

ATTACHMENT 3

10 Was cash the only property transferred? . . . . [X] **Yes** [ ] **No**
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

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

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . [ ] **Yes** [ ] **No**
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . . . [ ] **Yes** [ ] **No**
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . [ ] **Yes** [ ] **No**
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ▶ $ ____________

13 Did the transferor transfer property described in section 367(d)(4)? . . . . [ ] **Yes** [ ] **No**
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No

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

c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No

d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ $ ____________

15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before < 10% % **(b)** After < 10% %

17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351

18 Indicate whether any transfer reported in Part III is subject to any of the following.

a Gain recognition under section 904(f)(3) ☐ Yes ☒ No

b Gain recognition under section 904(f)(5)(F) ☐ Yes ☒ No

c Recapture under section 1503(d) ☐ Yes ☒ No

d Exchange gain under section 987 ☐ Yes ☒ No

19 Did this transfer result from a change in entity classification? ☐ Yes ☒ No

20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.

b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ $ ____________

c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No

21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

FORM 926, PAGE 2, PART III DETAIL

ATTACHMENT 1

CASH

DATE OF TRANSFER	FAIR MARKET VALUE ON DATE OF TRANSFER
VAR	725,974.

FORM 926, PAGE 2, PART III DETAIL

ATTACHMENT 2

CASH

DATE OF TRANSFER	FAIR MARKET VALUE ON DATE OF TRANSFER
VAR	251,100.

FORM 926, PAGE 2, PART III DETAIL

ATTACHMENT 3

CASH

DATE OF TRANSFER	FAIR MARKET VALUE ON DATE OF TRANSFER
VAR	669,103.