

X2

DEFERRED RETURN

OMB No 1545-0687

Form 990-T

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

2018

For calendar year 2018 or other tax year beginning 2018, and ending 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).

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

Department of the Treasury Internal Revenue Service

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

Print or Type

Name of organization THE OREGON COMMUNITY FOUNDATION
Number, street, and room or suite no 1221 SW YAMHILL STREET, 100
City or town, state or province, country, and ZIP or foreign postal code PORTLAND, OR 97205-2108

D Employer identification number 23-7315673
E Unrelated business activity code 523000

C Book value of all assets at end of year 1,870,262,580

F Group exemption number

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

H Enter the number of the organization's unrelated trades or businesses 1 Describe the only (or first) unrelated trade or business here INVESTMENT INCOME

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No

J The books are in care of ERICA D DALEY Telephone number (503) 227-6846

Part I Unrelated Trade or Business Income

Table with 4 columns: (A) Income, (B) Expenses, (C) Net, and Description. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, etc.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

Table with 4 columns: (A) Income, (B) Expenses, (C) Net, and Description. Rows include Compensation of officers, directors, Salaries and wages, Repairs and maintenance, etc.

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For Paperwork Reduction Act Notice, see instructions.

Cat No 11291J

Form 990-T (2018)

ENVELOPE NOV 10 2021 POSTMARK DATE NOV 24 21 No Statute Issue 0436860145 NOV 24 21 9/11/21

7 623

Part III Total Unrelated Business Taxable Income

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

Part IV Tax Computation

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

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit Attach Form 3800 (see instructions)	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	0
46	Subtract line 45e from line 44	46	0
47	Other taxes Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	0
48	Total tax. Add lines 46 and 47 (see instructions)	48	0
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	
50a	Payments A 2017 overpayment credited to 2018	50a	0
b	2018 estimated tax payments	50b	0
c	Tax deposited with Form 8868	50c	
d	Foreign organizations Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other 0 Total	50g	0
51	Total payments. Add lines 50a through 50g	51	0
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	0
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	0
55	Enter the amount of line 54 you want Credited to 2019 estimated tax 0 Refunded	55	0

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

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

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

Sign Here Signature of officer: *Erin D. Aubrey* Date: 11/9/21 Title: VICE PRESIDENT & CFO

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

Paid Preparer Use Only

Print/Type preparer's name DIANE BROWN	Preparer's signature <i>[Signature]</i>	Date 10/20/2021	Check <input type="checkbox"/> if self-employed	PTIN P01578407
Firm's name CROWE LLP	Firm's EIN 35-0921680	Firm's address 575 MARKET STREET, SUITE 300, SAN FRANCISCO, CA 94055-5829	Phone no (415) 576-1100	

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

1 Inventory at beginning of year	1	0	6 Inventory at end of year	6	0	
2 Purchases	2	0	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	0	
3 Cost of labor	3	0				
4a Additional section 263A costs (attach schedule)	4a	0	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	0				
5 Total. Add lines 1 through 4b	5	0				<input checked="" type="checkbox"/>

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

(see instructions)

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

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

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

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

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

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

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

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

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

Schedule J—Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

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

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

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

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

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

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No 1545-0123

2018

Name: **THE OREGON COMMUNITY FOUNDATION** Employer identification number: **23-7315673**

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked		0	0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	42,092	0	0	42,092
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)				(0)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				42,092

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked		0	0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	196,854	0	0	196,854
11 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				196,854

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)		42,092
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)		196,854
18 Add lines 16 and 17 Enter here and on Form 1120, page 1, line 8, or the proper line on other returns		238,946

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

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

Cat No 11460M

Schedule D (Form 1120) 2018

Return Reference - Identifier	Explanation
FORM 990-T, AMENDED RETURN -	THE FORM 990-T IS BEING AMENDED TO FILE FORMS 926 PURSUANT TO THE ATTACHED COVER LETTER IN ADDITION, FORM 990-T, LINE 5 HAS DECREASED BY \$1,294 DUE TO THE K-1 SCHEDULE FOR ARLINGTON FUND I, LLC - OCF SERIES

Name of Partnership	EIN	UBI
AIM ACTIVITY		
(1) ALCION REAL ESTATE PARTNERS FUND III-A	80-0957298	-166,331
(2) ANDEAVOR LOGISTICS LP	27-4151603	-70,030
(3) ANTERO MIDSTREAM PARTNERS LP	46-4109058	-21,062
(4) ARCLIGHT ENERGY PARTNERS FUND III, LP	20-3782803	441
(5) ARCLIGHT ENERGY PARTNERS FUND IV LP	20-8419824	51,403
(6) ARTEMIS REAL ESTATE PARTNERS HEALTHCARE FUND I LP	81-0820271	80
(7) BEP LEGACY A, LLC (FKA ENERVEST ENERGY INSTITUTIONAL FUND XII-A, LP)	01-0938041	6,909
(8) BP MIDSTREAM PARTNERS LP	82-1646447	-3,818
(9) BUCKEYE PARTNERS, L P	23-2432497	-29,905
(10) CENTERBRIDGE SPECIAL CREDIT PARTNERS II AIV I, L P	30-0706880	11,537
(11) CENTERBRIDGE SPECIAL CREDIT PARTNERS II AIV II, L P	46-1169211	38
(12) CHARLESBANK EQUITY FUND IX, LP	35-2600984	-55,578
(13) CHARLESBANK EQUITY FUND VII, LP	32-0280123	154,344
(14) CHARLESBANK EQUITY FUND VIII, LP	47-1109521	-15,108
(15) COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, LP	20-8306365	389
(16) CROSSHARBOR INTITUTIONAL PARTNERS II L P	27-4335021	112,919
(17) DCP MIDSTREAM LP	03-0567133	-4,552
(18) DENHAM COMMODITY PARTNERS FUND VI LP	45-2484628	331,469
(19) DENHAM OIL & GAS FUND LP	47-3010122	-332,998
(20) DOMINION MIDSTREAM PARTNERS, L P	46-5135781	-13,862
(21) DOVER STREET IX L P	47-5125540	47,946
(22) DOVER STREET VIII L P	45-2593305	13,873
(23) ENCAP ENERGY CAPITAL FUND IX, L P	80-0860738	195,130
(24) ENCAP ENERGY CAPITAL FUND VII, L P	26-0413806	31,370
(25) ENCAP ENERGY CAPITAL FUND VIII, L P	27-2032518	158,669
(26) ENCAP ENERGY CAPITAL FUND X, L P	47-2732735	198,848
(27) ENCAP ENERGY CAPITAL FUND XI, LP	81-4648210	-24,894
(28) ENCAP FLATROCK MIDSTREAM FUND III, LP	46-4943834	-230,380
(29) ENCAP FLATROCK MIDSTREM FUND IV, LP	82-2890021	-418,357
(30) ENDEAVOUR CAPITAL FUND V AIV, L P	27-0634574	-5,943
(31) ENDEAVOUR CAPITAL FUND V L P	26-0797359	49,416
(32) ENDEAVOUR CAPITAL FUND VI, LP	45-3366594	193,107
(33) ENDEAVOUR CAPITAL FUND VII, L P	47-2562960	110,786
(34) ENERGY TRANSFER EQUITY LP	30-0108820	-170,214
(35) ENERGY TRANSFER PARTNERS, LP	73-1493906	-72,371
(36) ENLINK MIDSTREAM PARTNERS LP	16-1616605	-31,328
(37) ENTERPRISE PRODUCTS PARTNERS LP	76-0568219	-83,610
(38) EQT GP HOLDINGS LP	30-0855134	-1,989
(39) EQT MIDSTREAM PARTNERS, LP	37-1661577	-78,675
(40) FORTRESS CREDIT OPPORTUNITIES FUND III (A) LP	99-0365907	13,109
(41) FORTRESS CREDIT OPPORTUNITIES FUND IV (A) LP	61-1742333	40,135
(42) FORTRESS INVESTMENT FUND V (FUND A) L P	98-0534591	-17,325
(43) FORTRESS INVESTMENT FUND V (COINVESTMENT FUND A) L P	98-0537742	-30,877
(44) GENESIS ENERGY L P	76-0513049	-5,103
(45) H&F EFS AIV I, LP	47-5301888	1,896
(46) H&F WAND AIV I, L P	47-1242370	-1,999
(47) HFCP VI AIV, L P	26-1269450	6,557
(48) KAYNE ANDERSON ENERGY FUND IV (QP), L P	20-5659373	29,519
(49) KAYNE ANDERSON ENERGY FUND V (QP), L P	26-3294026	66,446
(50) KAYNE ANDERSON ENERGY FUND VI, L P	38-3865939	71,532
(51) LANDMARK REAL ESTATE PARTNERS VIII, L P	81-4168710	40,658
(52) LEGACY VENTURE VI (QP), LLC	45-1140886	-628
(53) LIME ROCK PARTNERS VI, L P	98-1027307	-43,133

(54) MAGELLAN MIDSTREAM PARTNERS LP	73-1599053	-43,243
(55) MONROE GL TE (ALTERNATIVE) LP	47-4837728	15,690
(56) MPLX LP (FKA MARKWEST ENERGY PARTNERS, LP)	27-0005456	-117,987
(57) NOBLE MIDSTREAM PARTNERS LP	47-3011449	-204
(58) NSA OP LP	80-0895356	1,433
(59) NWC AIV, L P	81-4796205	-103,297
(60) PHILLIPS 66 PARTNERS LP	38-3899432	-30,677
(61) PLAINS ALL AMERICAN PIPELINE, L P	76-0582150	-99,194
(62) SHELL MIDSTREAM PARTNERS, L P	46-5223743	-39,857
(63) SPECTRA ENERGY PARTNERS LP	41-2232463	-3,405
(64) STRATEGIC INVESTORS FUND V, L P	27-5109706	-1,310
(65) STRATEGIC INVESTORS FUND VI, L P	46-2163407	-10,377
(66) STRATEGIC INVESTORS FUND VII, L P	47-1821536	-66
(67) SUSTAINABLE ASSET FUND II LP	82-4330109	-9,217
(68) SV LIFE SCIENCES FUND IV (A1), L P	27-4403657	13,549
(69) TALLGRASS ENERGY PARTNERS, LP	46-1972941	-459
(70) THOMA BRAVO CREDIT FUND I	82-1731308	247,887
(71) VALERO ENERGY PARTNERS LP	90-1006559	-6,778
(72) VENTURE INVESTMENT ASSOCIATES V, L P	94-3390505	490
(73) WESTBROOK REAL ESTATE FUND IX, LP	80-0767627	-9,337
(74) WESTBROOK REAL ESTATE FUND VIII, LP	26-1870363	-56,666
(75) WESTBROOK REAL ESTATE FUND X, LP	37-1768594	-60,792
(76) WESTERN GAS EQUITY PARTNERS, LP	46-0967367	-7,454
(77) WESTERN GAS PARTNERS, LP	26-1075808	-119,479
(78) WILLIAMS PARTNERS LP	20-2485124	-87,331
(79) WNDRCO, LLC	81-3734887	-84,287
(80) ARLINGTON FUND I LLC - OCF SERIES	20-3063581	-1,294
Total for Part I, Line 5		-605,206

Description	Amount
AIM ACTIVITY	
(1) CENTERBRIDGE SPECIAL CREDIT PARTNERS II AIV II, L P 461169211	1
(2) CHARLESBANK EQUITY FUND IX, LP 352600984	1,514
(3) DOVER STREET IX L P 475125540	1,472
(4) DOVER STREET VIII L P 452593305	32
(5) LANDMARK REAL ESTATE PARTNERS VIII, L P 814168710	1
(6) STATE TAXES PAID	32,720
Total	35,740

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Converted to NOL	Amount Remaining	Contribution Carryover Expires
2014	289	0			289	2019
2015	1,074	0			1,074	2020
2016	1,136	0			1,136	2021
2017	77,460,560	0			77,460,560	2022
2018	90,184,561	0			90,184,561	2023
Totals	167,647,620	0	0	0	167,647,620	

Description	Amount
AIM ACTIVITY	
(1) ARCLIGHT ENERGY PARTNERS FUND III, LP 203782803	380
(2) ARCLIGHT ENERGY PARTNERS FUND IV LP 208419824	10,515
(3) BEP LEGACY A, LLC (FKA ENERVEST ENERGY INSTITUTIONAL FUND XII-A, LP) 010938041	4,606
(4) CHARLESBANK EQUITY FUND IX, LP 352600984	188,939
(5) CHARLESBANK EQUITY FUND VII, LP 320280123	21,244
(6) CHARLESBANK EQUITY FUND VIII, LP 471109521	15,968
(7) COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, LP 208306365	97
(8) DENHAM COMMODITY PARTNERS FUND VI LP 452484628	430,779
(9) DENHAM OIL & GAS FUND LP 473010122	739,545
(10) DOVER STREET IX L P 475125540	69,304
(11) DOVER STREET VIII L P 452593305	23,366
(12) ENCAP ENERGY CAPITAL FUND IX, L P 800860738	542,135
(13) ENCAP ENERGY CAPITAL FUND VII, L P 260413806	3,382
(14) ENCAP ENERGY CAPITAL FUND VIII, L P 272032518	227,009
(15) ENCAP ENERGY CAPITAL FUND X, L P 472732735	1,026,582
(16) ENCAP ENERGY CAPITAL FUND XI, LP 814648210	68,308
(17) ENCAP FLATROCK MIDSTREAM FUND III, LP 464943834	16,749
(18) ENCAP FLATROCK MIDSTREM FUND IV, LP 822890021	38,034
(19) KAYNE ANDERSON ENERGY FUND V (QP), L P 263294026	469,402
(20) KAYNE ANDERSON ENERGY FUND VI, L P 383865939	258,594
(21) LANDMARK REAL ESTATE PARTNERS VIII, L P 814168710	13,328
(22) LIME ROCK PARTNERS VI, L P 981027307	39,600
(23) VENTURE INVESTMENT ASSOCIATES V, L P 943390505	1
(24) WESTBROOK REAL ESTATE FUND IX, LP 800767627	773
(25) WESTBROOK REAL ESTATE FUND X, LP 371768594	565
(26) PROFESSIONAL FEES	18,670
Total	4,227,875

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining
2018	3,347,592				3,347,592
Totals	3,347,592	0	0	0	3,347,592

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	NOL Expires
2008	855,008		277,559		577,449	2028
2009	1,063,573				1,063,573	2029
2010	299,513				299,513	2030
2012	1,244,440				1,244,440	2032
2013	1,041,779				1,041,779	2033
2015	2,253,457				2,253,457	2035
2016	1,153,638				1,153,638	2036
2017	2,152,454				2,152,454	2037
Totals	10,063,862	0	277,559	0	9,786,303	

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

2018
Attachment
Sequence No **12A**

Name(s) shown on return THE OREGON COMMUNITY FOUNDATION	Social security number or taxpayer identification number 23-7315673
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Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check

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

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

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

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

1	(a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed of (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SHORT-TERM GAIN/LOSS FROM INVESTMENTS			31,482				31,482
	SHORT-TERM GAIN/LOSS FROM FORM 6781			10,610				10,610
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►			42,092	0		0	42,092

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

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form3800 for instructions and the latest information
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return

2018
Attachment
Sequence No **22**

Name(s) shown on return
THE OREGON COMMUNITY FOUNDATION

Identifying number
23-7315673

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	665.00
2	Passive activity credits from line 2 of all Parts III with box B checked 2		
3	Enter the applicable passive activity credits allowed for 2018 See instructions	3	
4	Carryforward of general business credit to 2018 Enter the amount from line 2 of Part III with box C checked See instructions for statement to attach	4	3,653.00
5	Carryback of general business credit from 2019 Enter the amount from line 2 of Part III with box D checked See instructions	5	
6	Add lines 1, 3, 4, and 5	6	4,318.00

Part II Allowable Credit

7	Regular tax before credits <ul style="list-style-type: none"> • Individuals Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations Enter the amount from Form 1120, Schedule J, Part I, line 2, or the applicable line of your return • Estates and trusts Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	7	
8	Alternative minimum tax <ul style="list-style-type: none"> • Individuals Enter the amount from Form 6251, line 11 • Corporations Enter -0- • Estates and trusts Enter the amount from Schedule I (Form 1041), line 56 	8	
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions).	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9 If zero, skip lines 12 through 15 and enter -0- on line 16	11	0.00
12	Net regular tax. Subtract line 10c from line 7 If zero or less, enter -0-	12	0.00
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000 See instructions	13	
14	Tentative minimum tax <ul style="list-style-type: none"> • Individuals Enter the amount from Form 6251, line 9. • Corporations Enter -0- • Estates and trusts Enter the amount from Schedule I (Form 1041), line 54 	14	
15	Enter the greater of line 13 or line 14	15	
16	Subtract line 15 from line 11 If zero or less, enter -0-	16	0.00
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization	17	

For Paperwork Reduction Act Notice, see separate instructions.

Part II Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	0.00
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	0.00
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2018. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	0.00
28	Add lines 17 and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	0.00
30	Enter the general business credit from line 5 of all Parts III with box A checked.	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2018. See instructions	33	
34	Carryforward of business credit to 2018. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	263.00
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35.	36	263.00
37	Enter the smaller of line 29 or line 36.	37	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return <ul style="list-style-type: none"> • Individuals Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 • Corporations Form 1120, Schedule J, Part I, line 5c • Estates and trusts Form 1041, Schedule G, line 2b 	38	

Name(s) shown on return

THE OREGON COMMUNITY FOUNDATION

Identifying number

23-7315673

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below See instructions

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked Check here if this is the consolidated Part III

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	98-1027307 665.00
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (Form 8830)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon oxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz Other Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	665.00
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	665.00

Name(s) shown on return

THE OREGON COMMUNITY FOUNDATION

Identifying number

23-7315673

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below See instructions

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked Check here if this is the consolidated Part III

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	3,653.00
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (Form 8830)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon oxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz Other Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	3,653.00
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	263.00
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	263.00
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	3,916.00

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return THE OREGON COMMUNITY FOUNDATION	Business or activity to which this form relates 523000	Identifying number 23-7315673
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Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000
2 Total cost of section 179 property placed in service (see instructions)	2	0
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	510,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	510,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29		
	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	60
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.	11	0
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	60

Note: Don't use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15 Property subject to section 168(f)(1) election	15	0
16 Other depreciation (including ACRS)	16	0

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	0
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27 5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	0
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.						25	0		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L			
		%				S/L			
		%				S/L			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	0		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	0		0		0		0		0		0	
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		✓
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		✓
39 Do you treat all use of vehicles by employees as personal use?		✓
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		✓
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		✓

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2018 tax year (see instructions):						
43 Amortization of costs that began before your 2018 tax year					43	0
44 Total. Add amounts in column (f). See the instructions for where to report					44	0

Delinquent International Information Return Submission and Reasonable Cause Statement

As part of Form 926 with required Statements by
The Oregon Community Foundation
FEIN: 23-7315673

For Taxable Year Ending 12/31/2018

The purpose of this statement is to provide reasonable cause for failure to file Return by a U.S. Transferor of Property to a Foreign Corporation, Form 926, for the taxable year ending 12/31/2018.

(A) STATEMENT OF FACTS. After a careful investigation, the following facts have been discovered.

1. The Oregon Community Foundation has not filed the following required international information return.
 - a. Form 926, Return by U.S. Transferor of Property to Foreign Corporation – Transferee: DKIP (CAYMAN) LTD. II
 - b. Form 926, Return by U.S. Transferor of Property to Foreign Corporation – Transferee: GREATER CHINA MARKET NEUTRAL FUND, CLASS A
 - c. Form 926, Return by U.S. Transferor of Property to Foreign Corporation – Transferee: LUXOR CAPITAL PARTNERS OFFSHORE LIQUIDATING SPV, LTD
 - d. Form 926, Return by U.S. Transferor of Property to Foreign Corporation – Transferee: MAPLE ROCK OFFSHORE FUND, LP CLASS B-V2-0318
 - e. Form 926, Return by U.S. Transferor of Property to Foreign Corporation – Transferee: NITORUM OFFSHORE FUND, LTD. CLASS B ELIGIBLE
 - f. Form 926, Return by U.S. Transferor of Property to Foreign Corporation – Transferee: SOROBAN OPPORTUNITIES CAYMAN FUND, LTD. CLASS B-E-SERIES 16
2. The Oregon Community Foundation has reasonable cause for not timely filing the information return.
3. The Oregon Community Foundation is not under a civil examination or a criminal investigation by the IRS.
4. The Oregon Community Foundation was never previously contacted by the IRS regarding an income tax examination or a request for delinquent returns for this tax period.

Reasonable Cause Statement and facts below

As described more fully in the cover letter to this filing, the Taxpayer became aware of investments that triggered the requirement to file the organization's Form 990-T and file foreign information return, Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation. Upon learning of the requirement to file, the Taxpayer took immediate steps to amend the income tax return and include the Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation.