

## **Contents of Tax Permanent File**

Updated 4-2-2013

### **Miscellaneous**

- Note to file regarding BNY's method of recording income and expenses incurred outside of the fund (11/21/2012)
- Draft attachment to Form 990-PF describing purpose of contribution to Donor Advised Fund

### **QEF Reporting**

- E-mail from Jamshed Patel, Foley & Lardner, regarding PFIC rules and QEF reporting, specifically referencing reporting by the Cerberus investment (12/3/2012)
- Note to file explaining that Goldman Sachs is no longer willing to provide QEF information for GS Private Equity Partners, GS Capital Partners III, and GS PEP Technology Fund 2000 (10/28/2008)
- Memorandum from Jamshed Patel, Foley & Lardner, describing tax reporting issues regarding investments in foreign entities (5/28/2004)
- Memo to file regarding PFIC Income (6/10/2005)
- Attachment to Form 8621 for GSC European Mezzanine Offshore Capital, L.P. (updated through 2003)
- Attachment to Form 8621 for GSC Recovery Holdings, Inc. (updated through 2003)
- E-mail detailing dividend and income for PFICs related to investment in GS Private Equity Partners (7/20/2004)

### **Other Foreign Reporting**

- Note to file regarding inapplicability of Form 8938 filing requirement for the 2011 tax year
- Note to file regarding completion of Form 926 when investment fails to provide guidance (2011)

### **Section 199/DPAD**

- Note to file regarding Domestic Production Activities Information and steps to help determine when/whether additional work related to DPAD disclosures might need to be completed. (2011)
- Copy of 2008 Form 8903, form instructions, correspondence, and note regarding why form was not filed

### **Investment Information**

- Notes on structure of Sankaty investments (11/2012)
- Note to file regarding 453(a) Installment Gain K-1 footnote and discussion on filing requirement (2011)
- Correspondence from WLR Recovery Associates IV LLC regarding Alternative Investment Vehicle (AIV) structure (10/21/2009)
- Note regarding basis adjustment to be made to Hancock when investment is liquidated (2009)
- E-mail regarding reason for HBK investment not providing tax reporting information (1/19/2010)
- Note to file regarding Urdang reporting and income reconciliation (9/29/2011)
- Note to file regarding Urdang tax information reporting and cost basis tracking (2/13/2009)
- Copy of disclosure from 12/31/2007 financial statements for Bain Capital Fund IX regarding AIVs
- Summary of capital balance of Greenwich Street Capital Partners II, L.P. as of 8/31/2000
- E-mail regarding treatment of distributions from Collier International Partners V-B (10/11/2007)
- Copy of IRS No Adjustments Letter sent to Mason Wells Leveraged Buyout Fund I, LP (8/22/2008)

### **Expenditure Accounting**

- E-mail from Marsha Huff, Foley & Lardner, regarding adjustments to be made to the expenditure accounting attachment to the Form 990-PF (11/13/2007)

**Foreign Taxes**

- E-mail from Rachel Becker, Deloitte Tax LLP, regarding form filing to report foreign taxes paid (10/12/2007)

**50% M&E**

- Memorandum discussing 50% limitation rule on meals & entertainment expenses and possible IRS application of the rule to Foundation expenses (11/7/2012)
- 2011 Analysis of Meals and Entertainment Expenses
- Pages from Publication 535 discussing travel, meals, and entertainment expenses, as well as club dues and membership fees
- Copy of Federal Tax Regulations §1.274-2 regarding disallowance of deductions for certain expenses for entertainment, amusement, recreation, or travel
- Publication 463 regarding Travel, Entertainment, Gift, and Car Expenses (2011)

**NAV**

- Memo to file regarding net asset value of alternative investments (1/12/2004)

**990-T**

- Revised AMT net operating loss schedule for year ended 12/31/2011 with explanation
- E-mail from Rachel Becker, Deloitte Tax LLP, regarding reporting of partnership UBTI activity on Form 990-T (10/11/2007)
- Memo regarding IRS examination of Foundation's claim for refund of carryback claim on Form 990-T (4/30/2009)
- IRS Examination correspondence related to carryback claim on Form 990-T (4/8/2009)
- Request from Department of Treasury to complete survey related to IRS examination (11/20/2009)
- Correspondence from John Woodhull, KPMG, regarding ability of Foundation to use current net operating losses as a carryback against prior year income (11/10/2002)

**Amended Returns**

- Summary of amended 990-PF tax returns (2000 – 2006)
- Amended 990-PF PFIC adjustments (2000 – 2006)

**E-Filing**

- E-mail from Rachel Becker, Deloitte Tax, regarding E-Filing requirement (9/24/2007)

**Public Inspection**

- Memo to tax file regarding requirement of Foundation to publish a public notice that the Foundation has filed its tax returns (1/8/2008)
- E-Mail from Richard Gallagher, Foley & Lardner, regarding Form 990-T public disclosure requirements (1/4/2008)
- Interim guidance on new public inspection rule for Form 990-T (5/10/2007)

**Contributions**

- Letter to Mr. and Mrs. Michael Keiser regarding 2003 contribution (4/7/2004)
- E-mail from Richard Gallagher, Foley & Lardner, regarding reporting of contributions made to the Foundation (7/16/2003)

**Compensation**

- E-mail from Richard Gallagher, Foley & Lardner, regarding compensation schedule on 2004 Form 990-PF (11/11/2005)
- E-mail from T. Famer regarding estimate of M. Grebe's time to include on Form 990-PF (11/3/2004)

**Retirement Plans**

- E-mail from Lloyd Dickinson, Foley & Lardner, regarding 403(b) rules (9/12/2007)
- Article from Wall Street Journal regarding Retirement Plan Control (5/22/2007)
- E-mails from Lloyd Dickinson, Foley & Lardner, regarding M. Grebe's contract and retention bonus (9/12/2007)
- E-mail from B. Morgan, Foley & Lardner, regarding compensation for SEP contribution (1/10/2007)
- Memo regarding Section 409(A) Inclusion in Gross Income of Deferred Compensation Under Non-Qualified Deferred Compensation (1/4/2005)

**Self-Dealing**

- Correspondence from Foley & Lardner regarding hiring of David Uihlein as architect on Bloodgood House renovation project (7/15/2011)
- Correspondence from Foley & Lardner regarding hiring of David Uihlein as architect on Hawley House renovation project (5/19/1999)

**Influencing Legislation**

- E-mail from Richard Gallagher, Foley & Lardner, regarding question on Form 990-PF regarding influencing legislation (8/29/2006)
- Notes regarding WICPA dues deductibility (5/27/2004)

**California**

- E-mail from Richard Gallagher, Foley & Lardner, regarding California registration requirement (11/29/2006)

**Ohio CAT**

- Notes regarding Foundation exemption from Ohio CAT (1/17/2007)

**2009**

- Marsha Huff, Foley & Lardner, comments on 2009 Form 990-PF