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 2012 or other tax year beginning ______________, 2012, and ending , 20 . ▶ See separate instructions.

OMB No. 1545-0687

**2012**

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)

Print or Type

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

CHRISTEL HOUSE INTERNATIONAL, INC.

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

10 WEST MARKET STREET 1990

City or town, state, and ZIP code

INDIANAPOLIS, IN 46204

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

35-2051932

E Unrelated business activity codes (see instructions.)

900000

C Book value of all assets at end of year

43,440,745.

F Group exemption number (see instructions) ▶

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

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

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 ▶ JOSEPH P. SCHNEIDER Telephone number ▶ 317-464-2010

## Part I Unrelated Trade or Business Income

| | | | (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 | 87,203. | | 87,203. |
| 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 partnerships and S corporations (attach statement) | 5 | 131. | ATCH 1 | 131. |
| 6 | Rent income (Schedule C) | 6 | | | |
| 7 | Unrelated debt-financed income (Schedule E) | 7 | | | |
| 8 | Interest, annuities, royalties, and rents from controlled organizations (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 statement) | 12 | | | |
| 13 | **Total.** Combine lines 3 through 12 | 13 | 87,334. | | 87,334. |

## Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions) (except for contributions, deductions must be directly connected with the unrelated business income)

| | | | | | |
|---|---|---|---|---|---|
| 14 | Compensation of officers, directors, and trustees (Schedule K) | | | 14 | |
| 15 | Salaries and wages | | | 15 | |
| 16 | Repairs and maintenance | | | 16 | |
| 17 | Bad debts | | | 17 | |
| 18 | Interest (attach statement) | | | 18 | |
| 19 | Taxes and licenses | | | 19 | 6,907. |
| 20 | Charitable contributions (see instructions for limitation rules) | | | 20 | 8,043. |
| 21 | Depreciation (attach Form 4562) | 21 | | | |
| 22 | Less depreciation claimed on Schedule A and elsewhere on return | 22a | | 22b | |
| 23 | Depletion | | | 23 | |
| 24 | Contributions to deferred compensation plans | | | 24 | |
| 25 | Employee benefit programs | | | 25 | |
| 26 | Excess exempt expenses (Schedule I) | | | 26 | |
| 27 | Excess readership costs (Schedule J) | | | 27 | |
| 28 | Other deductions (attach statement) | | | 28 | |
| 29 | **Total deductions.** Add lines 14 through 28 | | | 29 | 14,950. |
| 30 | Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | | | 30 | 72,384. |
| 31 | Net operating loss deduction (limited to the amount on line 30) | | | 31 | |
| 32 | Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 | | | 32 | 72,384. |
| 33 | Specific deduction (generally $1,000, but see line 33 instructions for exceptions) | | | 33 | 1,000. |
| 34 | **Unrelated business taxable income.** Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 | | | 34 | 71,384. |

Form **8868** (Rev. January 2013) Department of the Treasury Internal Revenue Service

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

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . . . . . . . . . . . . . . ▶ ☐
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

***Do not complete Part II unless*** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing *(e-file)*.** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits*.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . ▶ ☒

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

**Enter filer's identifying number, see instructions**

| | | |
|---|---|---|
| **Type or print** | Name of exempt organization or other filer, see instructions. CHRISTEL HOUSE INTERNATIONAL, INC. | Employer identification number (EIN) or 35-2051932 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. 10 WEST MARKET STREET | Social security number (SSN) |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. INDIANAPOLIS, IN 46204 | |

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . . . . . . . . . 0 7

| 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 | 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 ▶ JOSEPH P. SCHNEIDER

Telephone No. ▶ 317 464-2010 FAX No. ▶

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

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 11/15 , 20 13 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☒ calendar year 20 12 or

▶ ☐ tax year beginning ______, 20 ___, and ending ______, 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 Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | **3a** | $ 11,230. |
| **b** | If this application is for Form 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** | $ 11,230. |

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

## Part III Tax Computation

| | | | |
|---|---|---|---|
| 35 | **Organizations taxable as corporations** (see instructions for tax computation). Controlled group members (sections 1561 and 1563) check here ▶ [X] **See instructions** and: | | |
| a | Enter your share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order): (1) $ 50,000. (2) $ 21,384. (3) $ | | |
| b | Enter organization's share of: (1) Additional 5% tax (not more than $11,750) $ <br> (2) Additional 3% tax (not more than $100,000) $ | | |
| c | Income tax on the amount on line 34 ATCH 2 ▶ | 35c | 12,846. |
| 36 | **Trusts taxable at trust rates** (see instructions for tax computation). Income tax on the amount on line 34 from: [ ] Tax rate schedule or [ ] Schedule D (Form 1041) ▶ | 36 | |
| 37 | **Proxy tax** (see instructions) ▶ | 37 | |
| 38 | Alternative minimum tax | 38 | |
| 39 | **Total.** Add lines 37 and 38 to line 35c or 36, whichever applies | 39 | 12,846. |

## Part IV Tax and Payments

| | | | | | |
|---|---|---|---|---|---|
| 40 a | Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) | 40a | | | |
| b | Other credits (see instructions) | 40b | | | |
| c | General business credit. Attach Form 3800 (see instructions) | 40c | | | |
| d | Credit for prior year minimum tax (attach Form 8801 or 8827) | 40d | | | |
| e | **Total credits.** Add lines 40a through 40d | | | 40e | |
| 41 | Subtract line 40e from line 39 | | | 41 | 12,846. |
| 42 | Other taxes. Check if from: [ ] Form 4255 [ ] Form 8611 [ ] Form 8697 [ ] Form 8866 [X] Other (attach statement). FORM 8621 | | | 42 | 13. |
| 43 | **Total tax.** Add lines 41 and 42 | | | 43 | 12,859. |
| 44 a | Payments: A 2011 overpayment credited to 2012 | 44a | 4,600. | | |
| b | 2012 estimated tax payments | 44b | 3,119. | | |
| c | Tax deposited with Form 8868 | 44c | 11,230. | | |
| d | Foreign organizations: Tax paid or withheld at source (see instructions) | 44d | | | |
| e | Backup withholding (see instructions) | 44e | | | |
| f | Credit for small employer health insurance premiums (Attach Form 8941) | 44f | | | |
| g | Other credits and payments: [ ] Form 2439 ______ [ ] Form 4136 ______ [ ] Other ______ Total ▶ | 44g | | | |
| 45 | **Total payments.** Add lines 44a through 44g | | | 45 | 18,949. |
| 46 | Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ [ ] | | | 46 | |
| 47 | **Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed ▶ | | | 47 | |
| 48 | **Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ▶ | | | 48 | 6,090. |
| 49 | Enter the amount of line 48 you want: **Credited to 2013 estimated tax** ▶ 6,090. **Refunded** ▶ | | | 49 | |

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

| | | Yes | No |
|---|---|---|---|
| 1 | At any time during the 2012 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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶ | | X |
| 2 | 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 |
| 3 | Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ | | |

## 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 | | | | | |
| 4 a | Additional section 263A costs (attach statement) | 4a | | 8 | Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | Yes | No: X |
| b | Other costs (attach statement) | 4b | | | | | |
| 5 | **Total.** Add lines 1 through 4b | 5 | | | | | |

**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 9/26/13 — Title ▶ SVP, Treasurer & CFO

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 |
|---|---|---|---|---|
| JOYCE DULWORTH | | 9/23/13 | | P00151125 |
| 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 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 statement) |
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| Total | Total | (b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶ |

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ▶

## 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 statement) | (b) Other deductions (attach statement) |
|---|---|---|---|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |

| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach statement) | 5. Average adjusted basis of or allocable to debt-financed property (attach statement) | 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)

Exempt Controlled Organizations

| 1. Name of controlled organization | 2. Employer identification number | 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 . . . . . ▶ | | | | |

## 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 statement) | 4. Set-asides (attach statement) | 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 26. |

## 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 27. |

## 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 ▶ | | | |

## FORM 990T - LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS

| | |
|---|---|
| ARCHIPELAGO PARTNERS, LP (EIN 04-3553658) | 354. |
| NTPEF (QP) IV, L.P. (EIN 26-4050044) | -223. |
| INCOME (LOSS) FROM PARTNERSHIPS | 131. |

## FORM 990T - ORGANIZATIONS TAXABLE AS CORPORATIONS - TAX COMPUTATION

| | | |
|---|---|---|
| 1 | TAXABLE INCOME FROM LINE 34, PAGE 1, 990-T ................ | 71,384. |
| 2 | LINE 1 OR THE CORPORATION'S SHARE OF THE $50,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS ................ | 50,000. |
| 3 | SUBTRACT LINE 2 FROM LINE 1 ............................... | 21,384. |
| 4 | LINE 3 OR THE CORPORATION'S SHARE OF THE $25,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS ................ | 21,384. |
| 5 | SUBTRACT LINE 4 FROM LINE 3 ............................... | |
| 6 | LINE 5 OR THE CORPORATION'S SHARE OF THE $9,925,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS ................ | |
| 7 | SUBTRACT LINE 6 FROM LINE 5 ............................... | |
| 8 | ENTER 15% OF LINE 2 ....................................... | 7,500. |
| 9 | ENTER 25% OF LINE 4 ....................................... | 5,346. |
| 10 | ENTER 34% OF LINE 6 ....................................... | |
| 11 | ENTER 35% OF LINE 7 ....................................... | |
| 12 | MEMBER'S SHARE OF ADDITIONAL TAX: (A) 5% OF THE EXCESS OVER $100,000 OR (B) $11,750 ...................... | |
| 13 | MEMBER'S SHARE OF ADDITONAL TAX: (A) 3% OF THE EXCESS OVER $15 MILLION OR (B) $100,000 .................. | |
| 14 | TOTAL OF LINES 8 THROUGH 13. ENTER THIS AMOUNT ON LINE 35C, PAGE 2, 990-T .................................. | 12,846. |

**SCHEDULE D (Form 1120)**

Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

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

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

OMB No. 1545-0123

2012

| Name | Employer identification number |
|---|---|
| CHRISTEL HOUSE INTERNATIONAL, INC. | 35-2051932 |

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

| Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e) | (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) |
|---|---|---|---|---|
| 1 Short-term totals from all Forms 8949 with box A checked in Part I. | | | | 26,295. |
| 2 Short-term totals from all Forms 8949 with box B checked in Part I. | | | | |
| 3 Short-term totals from all Forms 8949 with box C checked in Part I. | | | | |

| | | |
|---|---|---|
| 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 1 through 6 in column h | 7 | 26,295. |

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

| Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|
| 8 Long-term totals from all Forms 8949 with box A checked in Part II. | | | | 60,723. |
| 9 Long-term totals from all Forms 8949 with box B checked in Part II. | | | | |
| 10 Long-term totals from all Forms 8949 with box C checked in Part II. | | | | |

| | | |
|---|---|---|
| 11 Enter gain from Form 4797, line 7 or 9 | 11 | 185. |
| 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 8 through 14 in column h | 15 | 60,908. |

## 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 | 26,295. |
| 17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | 17 | 60,908. |
| 18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns | 18 | 87,203. |

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

Form **8949** Sales and Other Dispositions of Capital Assets

Department of the Treasury Internal Revenue Service

▶ Information about Form 8949 and its separate instructions is at *www.irs.gov/form8949.*

▶ File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

OMB No. 1545-0074

**2012**

Attachment Sequence No. **12A**

| Name(s) shown on return | Social security number or taxpayer identification number |
|---|---|
| CHRISTEL HOUSE INTERNATIONAL, INC. | 35-2051932 |

*Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.*

**Part I** **Short-Term.** Transactions involving capital assets you held one year or less are short-term. For long-term transaction, see page 2.

**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 8849, 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.

[X] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS

[ ] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** 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 (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) |
|---|---|---|---|---|---|---|---|
| PASSTHROUGH FROM ARCHIPELAGO PART | VAR | VAR | | | | | 26,180. |
| PASSTHROUGH FROM NTPEF (QP) IV, L | VAR | VAR | | | | | 115. |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **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 1** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) . . . . . . . . . . . . ▶ | | | | | | | 26,295. |

**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.

**For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8949** (2012)

JSA 2X2615 2.000 832844A D310

| Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.) | Social security number or taxpayer identification number |
|---|---|
| CHRISTEL HOUSE INTERNATIONAL, INC. | 35-2051932 |

*Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.*

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

**You *must* check Box A, B, *or* C below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8849, 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.

- [X] **(A)** Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- [ ] **(B)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- [ ] **(C)** Long-term transactions not reported to you on Form 1099-B

| 3 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed (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) |
|---|---|---|---|---|---|---|---|
| PASSTHROUGH FROM ARCHIPELAGO PART | VAR | VAR | | | | | 60,723. |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **4 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 8** (if **Box A** above is checked), **line 9** (if **Box B** above is checked), or **line 10** (if **Box C** above is checked) . . . . . . . . . . ▶ | | | | | | | 60,723. |

**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.

**For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8949** (2012)

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.

▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797*.

OMB No. 1545-0184

**2012**

Attachment Sequence No. **27**

Name(s) shown on return: CHRISTEL HOUSE INTERNATIONAL, INC.

Identifying number: 35-2051932

| | | | |
|---|---|---|---|
| 1 | Enter the gross proceeds from sales or exchanges reported to you for 2012 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 | | | | | | 185. |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | | |
|---|---|---|---|
| 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 | 185. |
| | **Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, 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 did not 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 part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. 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 Form 1040, line 14 | 18b | |

**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 is not 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 did not dispose of farmland or if this form is being completed for a partnership (other than an electing large 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 |
|---|---|---|---|---|---|---|
| PASSTHROUGH FROM ARC | VAR | VAR | 185. | | | 185. |
| Totals | | | | | | 185. |

Form **8621** (Rev. December 2012) Department of the Treasury Internal Revenue Service

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ Information about Form 8621 and its separate instructions is at *www.irs.gov/form8621.*

OMB No. 1545-1002

Attachment Sequence No. **69**

| | |
|---|---|
| Name of shareholder<br>CHRISTEL HOUSE INTERNATIONAL, INC. | **Identifying number** (see instructions)<br>35-2051932 |
| Number, street, and room or suite no. (If a P.O. box, see instructions.)<br>10 WEST MARKET STREET | Shareholder tax year: calendar year or other tax year<br>beginning 01/01/2012 and ending 12/31/2012 |
| City or town, state, and ZIP code or country<br>INDIANAPOLIS IN 46204 | |

Check type of shareholder filing the return: ☐ Individual ☒ Corporation ☐ Partnership ☐ S Corporation ☐ Nongrantor Trust ☐ Estate

| | |
|---|---|
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF)<br>OPT, INC. | **Employer identification number** (if any)<br>FOREIGNUS |
| Address (Enter number, street, city or town, and country.)<br>3-26 NISHIKI-CHO KANDA CHIYODA-KU<br>TOKYO JA 101-005 | **Reference ID number** (see instructions)<br><br>Tax year of PFIC or QEF: calendar year 2012 or other tax year beginning and ending |

## Part I Summary of Annual Information Part I is reserved for future use (see instructions).

Provide the following information with respect to all shares of the PFIC held by the shareholder:

1 Description of each class of shares held by the shareholder: ______

☐ Check if shares jointly owned with spouse.

2 Date shares acquired during the taxable year, if applicable: ______

3 Number of shares held at the end of the taxable year: ______

4 Value of shares held at the end of the taxable year (check the appropriate box, if applicable):

(a) ☐ $0-50,000 (b) ☐ $50,001-100,000 (c) ☐ $100,001-150,000 (d) ☐ $150,001-200,000

(e) If more than $200,000, list value: ______

5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, or inclusion or deduction under section 1296:

(a) ☐ Section 1291 $ ______

(b) ☐ Section 1293 (Qualified Electing Fund) $ ______

(c) ☐ Section 1296 (Mark to Market) $ ______

## Part II Elections (See instructions.)

A ☐ **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 6a through 7c of Part III.*

B ☐ **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.*

**Note:** *If any portion of line 6a or line 7a of Part III is includible under section 951, you may* **not** *make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*

C ☐ **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part IV.*

D ☐ **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 15f of Part V.*

E ☐ **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.*

F ☐ **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 15f of Part V.*

G ☐ **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

H ☐ **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

## Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (See instructions.)

*Complete a **separate** Part V for each excess distribution (see instructions).*

| | | | |
|---|---|---|---|
| 15 a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 15a | |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 15b | |
| c | Divide line 15b by 3. (See instructions if the number of preceding tax years is less than 3.) | 15c | |
| d | Multiply line 15c by 125% (1.25) | 15d | |
| e | Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, **do not** complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 15e | |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and **do not** complete line 16 | 15f | 38. |
| 16 a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | | |
| b | Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 16b | |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 16c | 13. |
| d | Foreign tax credit. (See instructions.) | 16d | |
| e | Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 16e | 13. |
| f | Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 16f | |

## Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

*Complete a separate column for each outstanding election. Complete lines 25 and 26 only if there is a partial termination of the section 1294 election.*

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|---|---|---|---|---|---|---|
| 17 Tax year of outstanding election | | | | | | |
| 18 Undistributed earnings to which the election relates | | | | | | |
| 19 Deferred tax | | | | | | |
| 20 Interest accrued on deferred tax (line 19) as of the filing date | | | | | | |
| 21 Event terminating election | | | | | | |
| 22 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 23 Deferred tax due with this return | | | | | | |
| 24 Accrued interest due with this return | | | | | | |
| 25 Deferred tax outstanding after partial termination of election | | | | | | |
| 26 Interest accrued after partial termination of election | | | | | | |

Form **926** (Rev. December 2011) Department of the Treasury Internal Revenue Service

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

▶ 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) |
|---|---|
| CHRISTEL HOUSE INTERNATIONAL, INC. | 35-2051932 |

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 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)(5) been made? . . . . . . ☐ Yes ☐ No

2 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 2a through 2d.

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)

| 3 Name of transferee (foreign corporation) | 4 Identifying number, if any |
|---|---|
| TT MID-CAP EUROPE LONG/SHORT FUND LIMITED | FOREIGNUS |

5 Address (including country) 1 NORTH WALL QUAY

DUBLIN IRELAND EI

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

EI

7 Foreign law characterization (see instructions)

IRELAND

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

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

| 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 | | 500,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

**Supplemental Information Required To Be Reported** (see instructions):

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

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before .00 % (b) After <10 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

| | | Yes | No |
|---|---|---|---|
| a | Gain recognition under section 904(f)(3) | [ ] | [X] |
| b | Gain recognition under section 904(f)(5)(F) | [ ] | [X] |
| c | Recapture under section 1503(d) | [ ] | [X] |
| d | Exchange gain under section 987 | [ ] | [X] |

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? [ ] Yes [X] No

13 Indicate whether the transferor was required to recognize income under final and temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

| | | Yes | No |
|---|---|---|---|
| a | Tainted property | [ ] | [X] |
| b | Depreciation recapture | [ ] | [X] |
| c | Branch loss recapture | [ ] | [X] |
| d | Any other income recognition provision contained in the above-referenced regulations | [ ] | [X] |

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? [ ] Yes [X] No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? [ ] Yes [X] No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ $ ______

16 Was cash the only property transferred? [X] Yes [ ] No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? [ ] Yes [X] No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

**SCHEDULE O (Form 1120)**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

# Consent Plan and Apportionment Schedule for a Controlled Group

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.
▶ Information about Schedule O (Form 1120) and its instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

| Name | Employer identification number |
|---|---|
| CHRISTEL HOUSE INTERNATIONAL, INC. | 35-2051932 |

## Part I Apportionment Plan Information

1 Type of controlled group:
a [ ] Parent-subsidiary group
b [X] Brother-sister group
c [ ] Combined group
d [ ] Life insurance companies only

2 This corporation has been a member of this group:
a [X] For the entire year.
b [ ] From ____________, until ____________.

3 This corporation consents and represents to:
a [X] Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on 12/31/2012, and for all succeeding tax years.
b [ ] Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending ____________, and for all succeeding tax years.
c [ ] Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
d [ ] Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on ____________, and for all succeeding tax years.

4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
a [ ] Elected by the component members of the group.
b [ ] Required for the component members of the group.

5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
a [ ] No apportionment plan is in effect and none is being adopted.
b [ ] An apportionment plan is already in effect. It was adopted for the tax year ending ____________, and for all succeeding tax years.

6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions.
a [ ] Yes.
(i) [ ] The statute of limitations for this year will expire on ____________.
(ii) [ ] On ____________, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until ____________.
b [ ] No. The members may not adopt or amend an apportionment plan.

7 Required information and elections for component members. Check the applicable box(es) (see instructions).
a [ ] The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
b [ ] The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
c [ ] The corporation has a short tax year that does not include December 31.

**Part II** **Taxable Income Apportionment** (See instructions)

***Caution:*** *Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.*

| (a) Group member's name and employer identification number | | (b) Tax year end (Yr-Mo) | Taxable Income Amount Allocated to Each Bracket (c) 15% | (d) 25% | (e) 34% | (f) 35% | (g) Total (add columns (c) through (f)) |
|---|---|---|---|---|---|---|---|
| 1 CHRISTEL HOUSE INTERNATIONAL, INC. | 35-2051932 | 2012-12 | 50,000.00 | 21,384.00 | NONE | NONE | 71,384.00 |
| 2 CHRISTEL DEHAAN FAMILY FOUNDATION, INC | 35-1939960 | 2012-12 | NONE | NONE | NONE | NONE | NONE |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| **Total** | | | 50,000.00 | 21,384.00 | | | 71,384.00 |



JSA
2C1014 1.000

**Part III** **Income Tax Apportionment** (See instructions)

| (a) Group member's name | Income Tax Apportionment (b) 15% | (c) 25% | (d) 34% | (e) 35% | (f) 5% | (g) 3% | (h) Total income tax (combine lines (b) through (g)) |
|---|---|---|---|---|---|---|---|
| 1 CHRISTEL HOUSE INTERNATIONAL, INC. | 7,500.00 | 5,346.00 | NONE | NONE | NONE | NONE | 12,846.00 |
| 2 CHRISTEL DEHAAN FAMILY FOUNDATION, INC | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| **Total** | 7,500.00 | 5,346.00 | | | | | 12,846.00 |



JSA
2C1015 2.000

## Part IV Other Apportionments (See instructions)

| (a) Group member's name | Other Apportionments | | | | |
|---|---|---|---|---|---|
| | (b) Accumulated earnings credit | (c) AMT exemption amount | (d) Phaseout of AMT exemption amount | (e) Penalty for failure to pay estimated tax | (f) Other |
| 1 CHRISTEL HOUSE INTERNATIONAL, INC. | | | | | |
| 2 CHRISTEL DEHAAN FAMILY FOUNDATION, INC | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| Total | | | | | |