

PUBLIC DISCLOSURE COPY

Form **990-T**

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

OMB No. 1545-0047

**2021**

For calendar year 2021 or other tax year beginning 07/01, 2021, and ending 06/30, 20 22

▶ Go to [www.irs.gov/Form990T](http://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).

Department of the Treasury  
Internal Revenue Service

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

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>UNIVERSITY OF THE PACIFIC</b>	<b>D Employer identification number</b> <b>94-1156266</b>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501( <b>C</b> )( <b>3</b> ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. <b>3601 PACIFIC AVENUE</b>	<b>E Group exemption number</b> (see instructions)
<b>C</b> Book value of all assets at end of year . . . . . ▶ <b>1,275,237,584</b>		City or town, state or province, country, and ZIP or foreign postal code <b>STOCKTON, CA 95211</b>	<b>F</b> <input type="checkbox"/> Check box if an amended return.

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

**H** Check if filing only to ▶  Claim credit from Form 8941  Claim a refund shown on Form 2439

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . ▶

**J** Enter the number of attached Schedules A (Form 990-T) . . . . . ▶ **5**

**K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsi- dary controlled group? ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation ▶

**L** The books are in care of ▶ **JAMES WALSH, 3601 PACIFIC AVENUE, STOCKTON, CA 95211** Telephone number ▶ **(209) 946-7704**

**Part I Total Unrelated Business Taxable Income**

<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	<b>1</b>	<b>11,847</b>
<b>2</b> Reserved . . . . .	<b>2</b>	
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	<b>11,847</b>
<b>4</b> Charitable contributions (see instructions for limitation rules) . . . . .	<b>4</b>	<b>0</b>
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>11,847</b>
<b>6</b> Deduction for net operating loss. See instructions . . . . .	<b>6</b>	<b>11,847</b>
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	<b>7</b>	<b>0</b>
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	<b>8</b>	<b>0</b>
<b>9</b> <b>Trusts.</b> Section 199A deduction. See instructions . . . . .	<b>9</b>	<b>0</b>
<b>10</b> <b>Total deductions.</b> Add lines 8 and 9 . . . . .	<b>10</b>	<b>0</b>
<b>11</b> <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero . . . . .	<b>11</b>	<b>0</b>

**Part II Tax Computation**

<b>1</b> <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) . . . . . ▶	<b>1</b>	<b>0</b>
<b>2</b> <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . . ▶	<b>2</b>	
<b>3</b> <b>Proxy tax.</b> See instructions . . . . . ▶	<b>3</b>	<b>0</b>
<b>4</b> Other tax amounts. See instructions . . . . .	<b>4</b>	<b>0</b>
<b>5</b> Alternative minimum tax (trusts only) . . . . .	<b>5</b>	<b>0</b>
<b>6</b> <b>Tax on noncompliant facility income.</b> See instructions . . . . .	<b>6</b>	<b>0</b>
<b>7</b> <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies . . . . .	<b>7</b>	<b>0</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

Form **990-T** (2021)

**Part III Tax and Payments**

<b>1a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>	0	
<b>b</b>	Other credits (see instructions)	<b>1b</b>	0	
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>1c</b>	0	
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>1d</b>		
<b>e</b>	<b>Total credits.</b> Add lines 1a through 1d	<b>1e</b>	0	
<b>2</b>	Subtract line 1e from Part II, line 7	<b>2</b>	0	
<b>3</b>	Other amounts due. 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 statement)	<b>3</b>	0	
<b>4</b>	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b>	0	
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b>	0	
<b>6a</b>	Payments: A 2020 overpayment credited to 2021	<b>6a</b>	0	
<b>b</b>	2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	0	
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>	0	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>	0	
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>	0	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>	0	
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total	<b>6g</b>	0	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g	<b>7</b>	0	
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>	0	
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>	0	
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>	0	
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2022 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	0	


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

<b>1</b>	At any time during the 2021 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 <input type="checkbox"/> AU	<b>Yes</b>	<b>No</b>										
<b>2</b>	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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>										
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$ <input type="checkbox"/> 2												
<b>4</b>	Enter available pre-2018 NOL carryovers here <input type="checkbox"/> \$ 244,007. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.												
<b>5</b>	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.												
	<table border="1"> <thead> <tr> <th>Business Activity Code</th> <th>Available post-2017 NOL carryover</th> </tr> </thead> <tbody> <tr> <td>52</td> <td>\$ 3,159,231</td> </tr> <tr> <td>53</td> <td>\$ 53,500</td> </tr> <tr> <td>54</td> <td>\$ 315,612</td> </tr> <tr> <td>45</td> <td>\$ 12,668</td> </tr> </tbody> </table>	Business Activity Code	Available post-2017 NOL carryover	52	\$ 3,159,231	53	\$ 53,500	54	\$ 315,612	45	\$ 12,668		
Business Activity Code	Available post-2017 NOL carryover												
52	\$ 3,159,231												
53	\$ 53,500												
54	\$ 315,612												
45	\$ 12,668												
<b>6a</b>	Did the organization change its method of accounting? (see instructions)		<input checked="" type="checkbox"/>										
<b>b</b>	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V.												

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

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**  **Date** 5/9/23  **Title** CHIEF FINANCIAL OFFICER

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name JOCELYNE MILLER	Preparer's signature <i>Jocelyne C. Miller</i>	Date 5/4/23	Check <input type="checkbox"/> if self-employed	PTIN P00634378
	Firm's name <input type="checkbox"/> ERNST & YOUNG US LLP	Firm's EIN <input type="checkbox"/> 34-6565596		Phone no. (858) 535-7200	
	Firm's address <input type="checkbox"/> 4365 EXECUTIVE DR, SUITE 1600, SAN DIEGO, CA 92121				

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://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

<b>A</b> Name of the organization <u>UNIVERSITY OF THE PACIFIC</u>	<b>B</b> Employer identification number <u>94-1156266</u>
<b>C</b> Unrelated business activity code (see instructions) ▶ <u>52</u>	<b>D</b> Sequence: <u>1</u> of <u>5</u>

**E** Describe the unrelated trade or business ▶ SECURITIES, COMMODITY CONTRACTS, AND OTHER FINANCIAL INVESTMENTS AND RELA

<b>Part I</b>	<b>Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales	0			
<b>b</b>	Less returns and allowances	0			
	<b>c Balance ▶</b>		<b>1c</b> 0		
<b>2</b>	Cost of goods sold (Part III, line 8)		<b>2</b> 0		
<b>3</b>	Gross profit. Subtract line 2 from line 1c		<b>3</b> 0		0
<b>4a</b>	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		<b>4a</b> 284,166		284,166
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4b</b> 6,911		6,911
<b>c</b>	Capital loss deduction for trusts		<b>4c</b> 0		0
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b> (1,763,735)		(1,763,735)
<b>6</b>	Rent income (Part IV)		<b>6</b> 0	0	0
<b>7</b>	Unrelated debt-financed income (Part V)		<b>7</b> 0	0	0
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b> 0	0	0
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b> 0	0	0
<b>10</b>	Exploited exempt activity income (Part VIII)		<b>10</b> 0	0	0
<b>11</b>	Advertising income (Part IX)		<b>11</b> 0	0	0
<b>12</b>	Other income (see instructions; attach statement)		<b>12</b> 0		0
<b>13</b>	<b>Total.</b> Combine lines 3 through 12		<b>13</b> (1,472,658)	0	(1,472,658)

<b>Part II</b>	<b>Deductions Not Taken Elsewhere</b> See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income				
<b>1</b>	Compensation of officers, directors, and trustees (Part X)				<b>1</b> 0
<b>2</b>	Salaries and wages				<b>2</b> 0
<b>3</b>	Repairs and maintenance				<b>3</b> 0
<b>4</b>	Bad debts				<b>4</b> 0
<b>5</b>	Interest (attach statement). See instructions				<b>5</b> 0
<b>6</b>	Taxes and licenses				<b>6</b> 1,103
<b>7</b>	Depreciation (attach Form 4562). See instructions		<b>7</b> 0		
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return		<b>8a</b> 0		<b>8b</b> 0
<b>9</b>	Depletion				<b>9</b> 0
<b>10</b>	Contributions to deferred compensation plans				<b>10</b> 0
<b>11</b>	Employee benefit programs				<b>11</b> 0
<b>12</b>	Excess exempt expenses (Part VIII)				<b>12</b> 0
<b>13</b>	Excess readership costs (Part IX)				<b>13</b> 0
<b>14</b>	Other deductions (attach statement)				<b>14</b> 401,730
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14				<b>15</b> 402,833
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)				<b>16</b> (1,875,491)
<b>17</b>	Deduction for net operating loss. See instructions				<b>17</b> 0
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16				<b>18</b> (1,875,491)

For Paperwork Reduction Act Notice, see instructions. Cat. No. 740360 Schedule A (Form 990-T) 2021

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	0
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

**1** Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				0
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				0

**Part V Unrelated Debt-Financed Income** (see instructions)

**1** Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt - financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt - financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				0
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
<b>11</b> <b>Total dividends - received deductions</b> included in line 10 . . . . .				0

**Part VI 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 Part I, line 8, column (A) **0**

Add columns 6 and 11. Enter here and on Part I, line 8, column (B) **0**

**Totals** . . . . . ▶

**Part VII 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 (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

**Totals** . . . . . ▶

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

<b>1</b> Description of exploited activity: _____	
<b>2</b> Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	<b>2</b>
<b>3</b> Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	<b>3</b>
<b>4</b> Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	<b>4</b>
<b>5</b> Gross income from activity that is not unrelated business income	<b>5</b>
<b>6</b> Expenses attributable to income entered on line 5	<b>6</b>
<b>7</b> Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	<b>7</b>

**Part IX Advertising Income**

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A**
- B**
- C**
- D**

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				0
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				0
<b>4</b> Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
<b>5</b> Readership costs . . . . .				
<b>6</b> Circulation income . . . . .				
<b>7</b> Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
<b>8</b> Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
<b>a</b> Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . .				0

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
<b>(1)</b>		%	
<b>(2)</b>		%	
<b>(3)</b>		%	
<b>(4)</b>		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			0

**Part XI Supplemental Information** (see instructions)

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

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501(c)(3) Organizations Only

<b>A</b> Name of the organization <u>UNIVERSITY OF THE PACIFIC</u>	<b>B</b> Employer identification number <u>94-1156266</u>
<b>C</b> Unrelated business activity code (see instructions) ▶ <u>45</u>	<b>D</b> Sequence: <u>2</u> of <u>5</u>

**E** Describe the unrelated trade or business ▶ ATHLETIC SALES & SCHOOL OF DENTISTRY ONLINE STORE

<b>Part I</b>	<b>Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales	<u>5,866</u>			
<b>b</b>	Less returns and allowances	<u>0</u>			
	<b>c Balance ▶</b>		<b>1c</b> 5,866		
<b>2</b>	Cost of goods sold (Part III, line 8)		<b>2</b> 0		
<b>3</b>	Gross profit. Subtract line 2 from line 1c		<b>3</b> 5,866		5,866
<b>4a</b>	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		<b>4a</b> 0		0
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4b</b> 0		0
<b>c</b>	Capital loss deduction for trusts		<b>4c</b> 0		0
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b> 0		0
<b>6</b>	Rent income (Part IV)		<b>6</b> 0	0	0
<b>7</b>	Unrelated debt-financed income (Part V)		<b>7</b> 0	0	0
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b> 0	0	0
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b> 0	0	0
<b>10</b>	Exploited exempt activity income (Part VIII)		<b>10</b> 0	0	0
<b>11</b>	Advertising income (Part IX)		<b>11</b> 0	0	0
<b>12</b>	Other income (see instructions; attach statement)		<b>12</b> 0		0
<b>13</b>	<b>Total.</b> Combine lines 3 through 12		<b>13</b> 5,866	0	5,866

<b>Part II</b>	<b>Deductions Not Taken Elsewhere</b> See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income				
<b>1</b>	Compensation of officers, directors, and trustees (Part X)				<b>1</b> 0
<b>2</b>	Salaries and wages				<b>2</b> 0
<b>3</b>	Repairs and maintenance				<b>3</b> 0
<b>4</b>	Bad debts				<b>4</b> 0
<b>5</b>	Interest (attach statement). See instructions				<b>5</b> 0
<b>6</b>	Taxes and licenses				<b>6</b> 0
<b>7</b>	Depreciation (attach Form 4562). See instructions		<b>7</b> 0		
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return		<b>8a</b> 0		<b>8b</b> 0
<b>9</b>	Depletion				<b>9</b> 0
<b>10</b>	Contributions to deferred compensation plans				<b>10</b> 0
<b>11</b>	Employee benefit programs				<b>11</b> 0
<b>12</b>	Excess exempt expenses (Part VIII)				<b>12</b> 0
<b>13</b>	Excess readership costs (Part IX)				<b>13</b> 0
<b>14</b>	Other deductions (attach statement)				<b>14</b> 2,386
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14				<b>15</b> 2,386
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)				<b>16</b> 3,480
<b>17</b>	Deduction for net operating loss. See instructions				<b>17</b> 0
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16				<b>18</b> 3,480

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**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	0
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

**1** Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				0
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				0

**Part V Unrelated Debt-Financed Income** (see instructions)

**1** Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt - financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt - financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				0
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
<b>11</b> <b>Total dividends - received deductions</b> included in line 10 . . . . .				0



**Part VI 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 Part I, line 8, column (A) **0**

Add columns 6 and 11. Enter here and on Part I, line 8, column (B) **0**

**Totals** . . . . . ▶

**Part VII 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 (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

**Totals** . . . . . ▶

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

<b>1</b> Description of exploited activity: _____	
<b>2</b> Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	<b>2</b>
<b>3</b> Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	<b>3</b>
<b>4</b> Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	<b>4</b>
<b>5</b> Gross income from activity that is not unrelated business income	<b>5</b>
<b>6</b> Expenses attributable to income entered on line 5	<b>6</b>
<b>7</b> Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	<b>7</b>

**Part IX Advertising Income**

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A**
- B**
- C**
- D**

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				0
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				0
<b>4</b> Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
<b>5</b> Readership costs . . . . .				
<b>6</b> Circulation income . . . . .				
<b>7</b> Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
<b>8</b> Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
<b>a</b> Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . .				0

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			0

**Part XI Supplemental Information** (see instructions)

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://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

<b>A</b> Name of the organization <u>UNIVERSITY OF THE PACIFIC</u>	<b>B</b> Employer identification number <u>94-1156266</u>
<b>C</b> Unrelated business activity code (see instructions) ▶ <u>53</u>	<b>D</b> Sequence: <u>3</u> of <u>5</u>

**E** Describe the unrelated trade or business ▶ RENTAL OF FACILITIES

<b>Part I</b>	<b>Unrelated Trade or Business Income</b>	(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales <u>0</u>			
<b>b</b>	Less returns and allowances <u>0</u> <b>c</b> Balance ▶	<b>1c</b> 0		
<b>2</b>	Cost of goods sold (Part III, line 8) . . . . .	<b>2</b> 0		
<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b> 0		0
<b>4a</b>	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions . . . . .	<b>4a</b> 0		0
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797). See instructions . . . . .	<b>4b</b> 0		0
<b>c</b>	Capital loss deduction for trusts . . . . .	<b>4c</b> 0		0
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement) . . . . .	<b>5</b> 0		0
<b>6</b>	Rent income (Part IV) . . . . .	<b>6</b> 36,741	107,925	(71,184)
<b>7</b>	Unrelated debt-financed income (Part V) . . . . .	<b>7</b> 0	0	0
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI) . . . . .	<b>8</b> 0	0	0
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) . . . . .	<b>9</b> 0	0	0
<b>10</b>	Exploited exempt activity income (Part VIII) . . . . .	<b>10</b> 0	0	0
<b>11</b>	Advertising income (Part IX) . . . . .	<b>11</b> 0	0	0
<b>12</b>	Other income (see instructions; attach statement) . . . . .	<b>12</b> 72,431		72,431
<b>13</b>	<b>Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b> 109,172	107,925	1,247

<b>Part II</b>	<b>Deductions Not Taken Elsewhere</b>	See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
<b>1</b>	Compensation of officers, directors, and trustees (Part X) . . . . .	<b>1</b>	0
<b>2</b>	Salaries and wages . . . . .	<b>2</b>	0
<b>3</b>	Repairs and maintenance . . . . .	<b>3</b>	0
<b>4</b>	Bad debts . . . . .	<b>4</b>	0
<b>5</b>	Interest (attach statement). See instructions . . . . .	<b>5</b>	0
<b>6</b>	Taxes and licenses . . . . .	<b>6</b>	0
<b>7</b>	Depreciation (attach Form 4562). See instructions . . . . .	<b>7</b> 0	
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return . . . . .	<b>8a</b> 0	<b>8b</b> 0
<b>9</b>	Depletion . . . . .	<b>9</b>	0
<b>10</b>	Contributions to deferred compensation plans . . . . .	<b>10</b>	0
<b>11</b>	Employee benefit programs . . . . .	<b>11</b>	0
<b>12</b>	Excess exempt expenses (Part VIII) . . . . .	<b>12</b>	0
<b>13</b>	Excess readership costs (Part IX) . . . . .	<b>13</b>	0
<b>14</b>	Other deductions (attach statement) . . . . .	<b>14</b>	49,724
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14 . . . . .	<b>15</b>	49,724
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) . . . . .	<b>16</b>	(48,477)
<b>17</b>	Deduction for net operating loss. See instructions . . . . .	<b>17</b>	0
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16 . . . . .	<b>18</b>	(48,477)

For Paperwork Reduction Act Notice, see instructions. Cat. No. 740360 Schedule A (Form 990-T) 2021

**Part III Cost of Goods Sold** Enter method of inventory valuation ▶

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	0
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

**1** Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  3601 PACIFIC AVENUE, STOCKTON, CA 95211

**B**

**C**

**D**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .	36,741			
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .	36,741			
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ▶				36,741
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .	107,925			
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . ▶				107,925

**Part V Unrelated Debt-Financed Income** (see instructions)

**1** Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**

**B**

**C**

**D**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt - financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt - financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . ▶				0
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ▶				0
<b>11</b> <b>Total dividends - received deductions</b> included in line 10 . . . . . ▶				0

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

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

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

**Totals** . . . . . **0** **0**

**Part VII 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 (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

**Totals** . . . . . **0** **0**

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

<b>1</b> Description of exploited activity: _____	
<b>2</b> Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	<b>2</b>
<b>3</b> Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	<b>3</b>
<b>4</b> Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	<b>4</b>
<b>5</b> Gross income from activity that is not unrelated business income	<b>5</b>
<b>6</b> Expenses attributable to income entered on line 5	<b>6</b>
<b>7</b> Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	<b>7</b>

**Part IX Advertising Income**

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A**
- B**
- C**
- D**

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				0
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				0
<b>4</b> Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
<b>5</b> Readership costs . . . . .				
<b>6</b> Circulation income . . . . .				
<b>7</b> Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
<b>8</b> Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
<b>a</b> Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . .				0

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
<b>(1)</b>		%	
<b>(2)</b>		%	
<b>(3)</b>		%	
<b>(4)</b>		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			0

**Part XI Supplemental Information** (see instructions)

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://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

<b>A</b> Name of the organization <u>UNIVERSITY OF THE PACIFIC</u>	<b>B</b> Employer identification number <u>94-1156266</u>
<b>C</b> Unrelated business activity code (see instructions) ▶ <u>54</u>	<b>D</b> Sequence: <u>4</u> of <u>5</u>

**E** Describe the unrelated trade or business ▶ ADVERTISING AND CLINICAL SERVICES

<b>Part I</b>	<b>Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales	0				
<b>b</b> Less returns and allowances	0	<b>c Balance ▶</b>	0		
<b>2</b> Cost of goods sold (Part III, line 8)			0		
<b>3</b> Gross profit. Subtract line 2 from line 1c			0		0
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions			0		0
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions			0		0
<b>c</b> Capital loss deduction for trusts			0		0
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)			0		0
<b>6</b> Rent income (Part IV)			0	0	0
<b>7</b> Unrelated debt-financed income (Part V)			0	0	0
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)			0	0	0
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			0	0	0
<b>10</b> Exploited exempt activity income (Part VIII)			0	0	0
<b>11</b> Advertising income (Part IX)			26,650	36,122	(9,472)
<b>12</b> Other income (see instructions; attach statement)			22,773		22,773
<b>13 Total.</b> Combine lines 3 through 12			49,423	36,122	13,301

<b>Part II</b>	<b>Deductions Not Taken Elsewhere</b> See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income				
<b>1</b> Compensation of officers, directors, and trustees (Part X)					0
<b>2</b> Salaries and wages					0
<b>3</b> Repairs and maintenance					0
<b>4</b> Bad debts					0
<b>5</b> Interest (attach statement). See instructions					0
<b>6</b> Taxes and licenses					0
<b>7</b> Depreciation (attach Form 4562). See instructions	7	0			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	8a	0		<b>8b</b>	0
<b>9</b> Depletion					0
<b>10</b> Contributions to deferred compensation plans					0
<b>11</b> Employee benefit programs					0
<b>12</b> Excess exempt expenses (Part VIII)					0
<b>13</b> Excess readership costs (Part IX)					0
<b>14</b> Other deductions (attach statement)					11,251
<b>15 Total deductions.</b> Add lines 1 through 14					11,251
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)					2,050
<b>17</b> Deduction for net operating loss. See instructions					0
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16					2,050

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	0
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

**1** Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				0
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				0

**Part V Unrelated Debt-Financed Income** (see instructions)

**1** Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt - financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt - financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				0
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
<b>11</b> <b>Total dividends - received deductions</b> included in line 10 . . . . .				0



**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

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

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

**Totals** . . . . . **0** **0**

**Part VII 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 (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

**Totals** . . . . . **0** **0**

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

<b>1</b> Description of exploited activity: _____	
<b>2</b> Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	<b>2</b>
<b>3</b> Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	<b>3</b>
<b>4</b> Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	<b>4</b>
<b>5</b> Gross income from activity that is not unrelated business income	<b>5</b>
<b>6</b> Expenses attributable to income entered on line 5	<b>6</b>
<b>7</b> Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	<b>7</b>

**Part IX Advertising Income**

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A**  ATHLETIC MEDIA
- B**  DENTISTRY PUBLICATIONS
- C**
- D**

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
<b>2</b> Gross advertising income . . . . .	24,550	2,100		
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				26,650
<b>3</b> Direct advertising costs by periodical . . . . .	35,702	420		
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				36,122
<b>4</b> Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .	(11,152)	1,680		
<b>5</b> Readership costs . . . . .		0		
<b>6</b> Circulation income . . . . .		0		
<b>7</b> Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .		0		
<b>8</b> Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .	0	0		
<b>a</b> Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . .				0

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			0

**Part XI Supplemental Information** (see instructions)

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://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

<b>A</b> Name of the organization <u>UNIVERSITY OF THE PACIFIC</u>	<b>B</b> Employer identification number <u>94-1156266</u>
<b>C</b> Unrelated business activity code (see instructions) ▶ <u>81</u>	<b>D</b> Sequence: <u>5</u> of <u>5</u>

**E** Describe the unrelated trade or business ▶ COMMISSIONS RELATED TO ALUMNI SALES TRANSACTIONS

<b>Part I</b>	<b>Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales	0			
<b>b</b>	Less returns and allowances	0			
	<b>c Balance ▶</b>		<b>1c</b> 0		
<b>2</b>	Cost of goods sold (Part III, line 8)		<b>2</b> 0		
<b>3</b>	Gross profit. Subtract line 2 from line 1c		<b>3</b> 0		0
<b>4a</b>	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		<b>4a</b> 0		0
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4b</b> 0		0
<b>c</b>	Capital loss deduction for trusts		<b>4c</b> 0		0
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b> 0		0
<b>6</b>	Rent income (Part IV)		<b>6</b> 0	0	0
<b>7</b>	Unrelated debt-financed income (Part V)		<b>7</b> 0	0	0
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b> 0	0	0
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b> 0	0	0
<b>10</b>	Exploited exempt activity income (Part VIII)		<b>10</b> 0	0	0
<b>11</b>	Advertising income (Part IX)		<b>11</b> 0	0	0
<b>12</b>	Other income (see instructions; attach statement)		<b>12</b> 11,941		11,941
<b>13</b>	<b>Total.</b> Combine lines 3 through 12		<b>13</b> 11,941	0	11,941

<b>Part II</b>	<b>Deductions Not Taken Elsewhere</b> See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income				
<b>1</b>	Compensation of officers, directors, and trustees (Part X)			<b>1</b>	0
<b>2</b>	Salaries and wages			<b>2</b>	0
<b>3</b>	Repairs and maintenance			<b>3</b>	0
<b>4</b>	Bad debts			<b>4</b>	0
<b>5</b>	Interest (attach statement). See instructions			<b>5</b>	0
<b>6</b>	Taxes and licenses			<b>6</b>	0
<b>7</b>	Depreciation (attach Form 4562). See instructions		<b>7</b> 0		
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return		<b>8a</b> 0	<b>8b</b>	0
<b>9</b>	Depletion			<b>9</b>	0
<b>10</b>	Contributions to deferred compensation plans			<b>10</b>	0
<b>11</b>	Employee benefit programs			<b>11</b>	0
<b>12</b>	Excess exempt expenses (Part VIII)			<b>12</b>	0
<b>13</b>	Excess readership costs (Part IX)			<b>13</b>	0
<b>14</b>	Other deductions (attach statement)			<b>14</b>	5,624
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14			<b>15</b>	5,624
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			<b>16</b>	6,317
<b>17</b>	Deduction for net operating loss. See instructions			<b>17</b>	0
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16			<b>18</b>	6,317

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	0
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

**1** Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				0
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				0

**Part V Unrelated Debt-Financed Income** (see instructions)

**1** Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt-financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				0
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►				0
<b>11</b> <b>Total dividends - received deductions</b> included in line 10 . . . . .				0

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

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

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

**Totals** . . . . . **0** **0**

**Part VII 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 (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A) **0**

Add amounts in column 5. Enter here and on Part I, line 9, column (B) **0**

**Totals** . . . . . **0** **0**

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	<b>2</b>
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	<b>3</b>
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	<b>4</b>
5	Gross income from activity that is not unrelated business income	<b>5</b>
6	Expenses attributable to income entered on line 5	<b>6</b>
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	<b>7</b>

**Part IX Advertising Income**

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A**
- B**
- C**
- D**

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				0
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				0
<b>4</b> Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
<b>5</b> Readership costs . . . . .				
<b>6</b> Circulation income . . . . .				
<b>7</b> Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
<b>8</b> Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
<b>a</b> Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . .				0

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
<b>(1)</b>		%	
<b>(2)</b>		%	
<b>(3)</b>		%	
<b>(4)</b>		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			0

**Part XI Supplemental Information** (see instructions)

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Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	NOL Expires
2012	149,747		111,193	11,847	26,707	2032
2013	81,551				81,551	2033
2014					0	2034
2015					0	2035
2016					0	2036
2017	87,311				87,311	2037
2017	36,111				36,111	2037
2018	12,328				12,328	2038
<b>Totals</b>	<b>367,048</b>	<b>0</b>	<b>111,193</b>	<b>11,847</b>	<b>244,008</b>	

Name of Partnership	Share of gross income	Share of deductions	Gain or loss
<b>INCOME/LOSS FROM PARTNERSHIPS AND S CORPORATIONS</b>			
(1) AG REALTY FUND VIII LP	(1,048)	0	(1,048)
(2) BERTRAM GROWTH CAPITAL IV, LP (GE)	0	3,576	(3,576)
(3) BLUE WATER ENERGY FUND II, LP	48	14,821	(14,773)
(4) CERBERUS INSTITUTIONAL PARTNERS VI, LP (GE)	(37,691)	0	(37,691)
(5) CERBERUS INSTITUTIONAL PARTNERS VI, LP (PE)	(22,614)	0	(22,614)
(6) CROW HOLDINGS SELF-STORAGE FUND-A, L.P. (GE)	1,207	0	1,207
(7) CROW HOLDINGS SELF-STORAGE FUND-A, L.P. (PE)	740	0	740
(8) FORTRESS CREDIT OPPORTUNITIES FUND V EXPANSION (B) LP (GE)	1,666	0	1,666
(9) FORTRESS CREDIT OPPORTUNITIES FUND V EXPANSION (B) LP (PE)	833	0	833
(10) HARVEST MLP INCOME FUND II LLC (GE)	(171)	0	(171)
(11) HARVEST MLP INCOME FUND II LLC (PE)	(89)	0	(89)
(12) INDUSTRY VENTURES PARTNERSHIP HOLDINGS IV, LP	6,721	0	6,721
(13) INDUSTRY VENTURES PARTNERSHIP HOLDINGS V, LP (PE)	0	69	(69)
(14) INDUSTRY VENTURES PARTNERSHIP HOLDINGS V, LP (GE)	0	112	(112)
(15) INDUSTRY VENTURES PARTNERSHIP HOLDINGS VI, LP (GE)	18	20,506	(20,488)
(16) INDUSTRY VENTURES PARTNERSHIP HOLDINGS VI, LP (PE)	11	12,568	(12,557)
(17) KANYE ANDERSON ENERGY FUND IV (QP), LP (GE)	(3)	0	(3)
(18) KHP STRATEGIC 12 LP (GE)	1,041	1,796	(755)
(19) KHP STRATEGIC 12 LP (PE)	520	899	(379)
(20) MANULIFE PRIVATE EQUITY PARTNERS, LP (GE)	10,010	2,019	7,991
(21) MANULIFE PRIVATE EQUITY PARTNERS, LP (PE)	6,288	1,727	4,561
(22) MONTAUK TRIGUARD FUND IV, LP	(8,216)	0	(8,216)
(23) MONTAUK TRIGUARD FUND V, LP	(9,486)	0	(9,486)
(24) NEWQUEST ASIA FUND IV, LP (GE)	74	4,715	(4,641)
(25) NEWQUEST ASIA FUND IV, LP (PE)	46	2,931	(2,885)
(26) NORTHGATE VENTURE PARTNERS II, LP	207	0	207
(27) REVELATION HEALTHCARE FUND III, LP (PE)	0	21,238	(21,238)
(28) SILVER LAKE PARTNERS IV CAYMAN (AIV II), LP	199	253	(54)
(29) SILVER LAKE PARTNERS IV DE (AIV III)-A, LP	511	0	511
(30) SILVER LAKE PARTNERS IV DE (AIV III), LP	1,071	307	764
(31) SILVER LAKE PARTNERS IV DE (AIV IV)-A, LP	(245)	0	(245)
(32) SILVER LAKE PARTNERS IV DE (AIV IV), LP	(1,279)	0	(1,279)
(33) SILVER LAKE PARTNERS IV DE (AIV V), LP	(4,709)	0	(4,709)
(34) SILVER LAKE PARTNERS IV DE (AIV VI), LP	7,020	0	7,020
(35) VORTUS INVESTMENTS II, LP (GE)	94,544	1,104,450	(1,009,906)
(36) VORTUS INVESTMENTS II, LP (PE)	57,948	676,920	(618,972)
<b>Total</b>	<b>105,172</b>	<b>1,868,907</b>	<b>(1,763,735)</b>



Description	Amount
<b>RENTAL OF FACILITIES</b>	
(1) FACILITY RENTALS WITH SERVICES PROVIDED (WEDDINGS, ATHLETIC FACILITIES, ETC.)	72,431
<b>ADVERTISING AND CLINICAL SERVICES</b>	
(1) CLINICAL SERVICES PROVIDED BY SCHOOL OF DENTISTRY TO EXTERNAL PARTIES	22,773
<b>COMMISSIONS RELATED TO ALUMNI SALES TRANSACTIONS</b>	
(1) COMMISSIONS RELATED TO TRANSACTIONS WITH AFFILIATED 3RD PARTY VENDORS ON ALUMNI RELATED SALES AND SALES OF ATHLETIC MERCHANDISE	11,941
<b>Total for Schedule A - Part I, Line 12</b>	<b>107,145</b>

Description	Amount
<b>INCOME/LOSS FROM PARTNERSHIPS AND S CORPORATIONS</b>	
(1) STATE TAXES	1,103

Description	Amount
<b>INCOME/LOSS FROM PARTNERSHIPS AND S CORPORATIONS</b>	
(1) 990T K1 PREPARATION & ANALYSIS	28,891
(2) INVESTMENT MANAGEMENT FEE	372,839
<b>Total</b>	<b>401,730</b>
<b>ATHLETIC SALES &amp; SCHOOL OF DENTISTRY ONLINE STORE</b>	
(1) ATHLETIC SALES & SCHOOL OF DENTISTRY ONLINE STORE - SYSTEM MAINT. FEES	994
(2) ATHLETIC SALES & SCHOOL OF DENTISTRY STORE - ADM. AND UTILITIES	1,173
(3) 990-T TAX PREPARATION FEES	219
<b>Total</b>	<b>2,386</b>
<b>RENTAL OF FACILITIES</b>	
(1) RENTAL OF FACILITIES WITH SERVICES PROVIDED (WEDDING ATTENDANT, PHYSICAL PLANT FEES, ETC.)	45,653
(2) 990-T TAX PREPARATION FEE	4,071
<b>Total</b>	<b>49,724</b>
<b>ADVERTISING AND CLINICAL SERVICES</b>	
(1) 990-T TAX PREPARATION FEES	1,842
(2) CLINICAL SERVICES PROVIDED BY THE SCHOOL OF DENTISTRY - ADM & UTILITIES	4,854
(3) CLINICAL SERVICES PROVIDED BY THE SCHOOL OF DENTISTRY - LAB SUPPLIES, FEES, ETC.	4,555
<b>Total</b>	<b>11,251</b>
<b>COMMISSIONS RELATED TO ALUMNI SALES TRANSACTIONS</b>	
(1) COMMISSIONS ON ALUMNI RELATED 3RD PARTY SALES - LODGING, TRAVEL, ETC.	2,791
(2) COMMISSIONS ON ALUMNI 3RD PARTY SALES & SALES OF ATHLETIC MERCH-ADM & UTILITIES	2,388
(3) 990-T TAX PREPARATION FEES	445
<b>Total</b>	<b>5,624</b>

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining
<b>INCOME/LOSS FROM PARTNERSHIPS AND S CORPORATIONS</b>					
2018	355,215				355,215
2019	471,741				471,741
2020	456,784				456,784
2021	1,875,491				1,875,491
<b>Totals</b>	<b>3,159,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,159,231</b>
<b>ATHLETIC SALES &amp; SCHOOL OF DENTISTRY ONLINE STORE</b>					
2019	1,119				1,119
2020	11,549				11,549
<b>Totals</b>	<b>12,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,668</b>
<b>RENTAL OF FACILITIES</b>					
2020	5,024				5,024
2021	48,476				48,476
<b>Totals</b>	<b>53,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,500</b>
<b>ADVERTISING AND CLINICAL SERVICES</b>					
2018	242,183				242,183
2019	73,429				73,429
<b>Totals</b>	<b>315,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315,612</b>

<b>RENTAL OF FACILITIES</b>		
(1) 3601 PACIFIC AVENUE, STOCKTON, CA 95211	Description	Amount
	SALARIES & BENEFITS	86,909
	ADM & PHYSICAL PLANT FEES	21,016
	<b>Total</b>	<b>107,925</b>
<b>Total for Schedule A - Part IV, Line 4, Deductions directly connected with the income in lines 2(a) and 2(b)</b>		<b>107,925</b>

<b>ADVERTISING AND CLINICAL SERVICES</b>		
(1) ATHLETIC MEDIA	Description	Amount
	ATHLETIC MEDIA	24,550
(2) DENTISTRY PUBLICATIONS	Description	Amount
	DENTISTRY PUBLICATIONS	2,100
	<b>Total</b>	<b>26,650</b>

<b>ADVERTISING AND CLINICAL SERVICES</b>		
(1) ATHLETIC MEDIA	Description	Amount
	ATHLETIC MEDIA	35,702
(2) DENTISTRY PUBLICATIONS	Description	Amount
	DENTISTRY PUBLICATIONS	420
	<b>Total</b>	<b>36,122</b>

**University of the Pacific**

**EIN: 94-1156266**

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

**Tax Year Ending June 30, 2022**

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

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

Taxpayer Address: 3601 Pacific Avenue, Stockton, CA 95211

EIN: 94-1156266

The above-referenced Taxpayer is making the de minimis safe harbor election under Section 1.263(a)-1(f) for its tax year ending June 30, 2022.



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

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

The above-referenced Taxpayer is making the election to capitalize repair and maintenance costs under Section 1.263(a)-3(n) for its tax year ending June 30, 2022.

**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](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2021**

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

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> 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
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				0
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	898	0	0	898
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				4
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				5
<b>6</b> Unused capital loss carryover (attach computation) . . . . .				( 0 )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .				898

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> 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
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				0
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	283,446	0	0	283,446
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .				6,911
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				12
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				13
<b>14</b> Capital gain distributions (see instructions) . . . . .				14
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .				290,357

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>	898
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	<b>17</b>	290,357
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns . . . . .	<b>18</b>	291,255

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





**Sales of Business Property**  
 (Also Involuntary Conversions and Recapture Amounts  
 Under Sections 179 and 280F(b)(2))

Department of the Treasury  
 Internal Revenue Service

▶ Attach to your tax return.

Attachment  
 Sequence No. **27**

▶ Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Name(s) shown on return <b>UNIVERSITY OF THE PACIFIC</b>	Identifying number <b>94-1156266</b>
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1a Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .	<b>1a</b>	
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets. . . . .	<b>1b</b>	
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets . . . . .	<b>1c</b>	

**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)
	<b>(SEE STATEMENT)</b>						

3 Gain, if any, from Form 4684, line 39 . . . . .	<b>3</b>	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .	<b>4</b>	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824. . . . .	<b>5</b>	
6 Gain, if any, from line 32, from other than casualty or theft . . . . .	<b>6</b>	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .	<b>7</b>	<b>6,911</b>

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

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

8 Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .	<b>8</b>	
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. . . . .	<b>9</b>	

**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 . . . . .	<b>11</b>	
12 Gain, if any, from line 7 or amount from line 8, if applicable . . . . .	<b>12</b>	
13 Gain, if any, from line 31 . . . . .	<b>13</b>	<b>0</b>
14 Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .	<b>14</b>	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .	<b>15</b>	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>16</b>	
17 Combine lines 10 through 16. . . . .	<b>17</b>	<b>0</b>

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .	<b>18a</b>	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . .	<b>18b</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> See line 1a 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			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a. . . . .	25b			
<b>26 If section 1250 property:</b> 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 <b>smaller</b> of line 24 or line 26a. See instructions. . . . .	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e . . . . .	26c			
d	Additional depreciation after 1969 and before 1976. . . . .	26d			
e	Enter the <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f . . . . .	26g			
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses . . . . .	27a			
b	Line 27a multiplied by applicable percentage. See instructions . . . . .	27b			
c	Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c			
<b>28 If section 1254 property:</b>					
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 <b>smaller</b> of line 24 or 28a. . . . .	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	29a			
b	Enter the <b>smaller</b> 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	0
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	0
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	0

**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	0

(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 sums of (d) and (e)
(1) MANULIFE PRIVATE EQUITY PARTNERS, L.P. (PE)			(71)			(71)
(2) SILVER LAKE PARTNERS IV DE (AIV IV) LP			(9)			(9)
(3) SILVER LAKE PARTNERS IV DE (AIV V) LP			(21)			(21)
(4) VORTUS INVESTMENTS II, LP (GE)			4,347			4,347
(5) VORTUS INVESTMENTS II, LP (PE)			2,665			2,665

**Gains and Losses From Section 1256  
 Contracts and Straddles**

▶ Go to [www.irs.gov/Form6781](http://www.irs.gov/Form6781) for the latest information.  
 ▶ Attach to your tax return.

Name(s) shown on tax return

UNIVERSITY OF THE PACIFIC

Identifying number

94-1156266

Check all applicable boxes.  
 See instructions.

**A**  Mixed straddle election

**C**  Mixed straddle account election

**B**  Straddle-by-straddle identification election

**D**  Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
1 NORTHGATE VENTURE PARTNERS II, LP		178
2 Add the amounts on line 1 in columns (b) and (c)	2 ( 0 )	178
3 Net gain or (loss). Combine line 2, columns (b) and (c)		3 178
4 Form 1099-B adjustments. See instructions and attach statement		4
5 Combine lines 3 and 4		5 178
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-		6 0
7 Combine lines 5 and 6		7 178
8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions.		8 71
9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions		9 107

**Part II Gains and Losses From Straddles.** Attach a separate statement listing each straddle and its components.

**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions						11a ( )	
b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions						11b ( )	

**Section B—Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-.
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions					13a
b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions					13b

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo entry only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
14				



Form **5713**  
(Rev. December 2010)

# International Boycott Report

OMB No. 1545-0216

Attachment  
Sequence No. 123

Department of the Treasury  
Internal Revenue Service

For tax year beginning 07/01 ----- 2021  
and ending 06/30 ----- 2022

Paper filers must file in duplicate (see When and Where to File in the instructions)

▶ **Controlled groups, see instructions.**

Name UNIVERSITY OF THE PACIFIC Identifying number 94-1156266

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

3601 PACIFIC AVENUE

City or town, state, and ZIP code

STOCKTON, CA 95211

Address of service center where your tax return is filed

Type of filer (check one):

Individual  Partnership  Corporation  Trust  Estate  Other 501(C) (3) CORP

**1** Individuals - Enter adjusted gross income from your tax return (see instructions)

**2** Partnerships and corporations:

a Partnerships - Enter each partner's name and identifying number.

b Corporations - Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

Name

Identifying number

Name	Identifying number

If more space is needed, attach additional sheets and check this box

c Enter principal business activity code and description (see instructions) . . . . .

Code	Description
611310	TUITION

d IC-DISCs - Enter principal product or service code and description (see instructions) . . . . .

**3** Partnerships - Each partnership filing Form 5713 must give the following information:

a Partnership's total assets (see instructions) . . . . .

b Partnership's ordinary income (see instructions) . . . . .

**4** Corporations - Each corporation filing Form 5713 must give the following information:

a Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) 990-T

b Common tax year election (see instructions)

(1) Name of corporation ▶ -----

(2) Employer identification number . . . . .

(3) Common tax year beginning -----, and ending -----

c Corporations filing this form enter:

(1) Total assets (see instructions) . . . . . 1,275,237,584

(2) Taxable income before net operating loss and special deductions (see instructions) . . . . . 11,847

**5** Estates or trusts - Enter total income (Form 1041, page 1) . . . . .

**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

a Foreign tax credit . . . . .

b Deferral of earnings of controlled foreign corporations . . . . .

c Deferral of IC-DISC income . . . . .

d FSC exempt foreign trade income . . . . .

e Foreign trade income qualifying for the extraterritorial income exclusion . . . . .

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature 

Date 5/9/23

Title CHIEF FINANCIAL OFFICER

<b>7a</b> Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	Yes	No
<b>b</b> If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?		X
<b>c</b> Do you own any stock of an IC-DISC?		X
<b>d</b> Do you claim any foreign tax credit?		X
<b>e</b> Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?		X
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
<b>f</b> Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?		X
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
<b>g</b> Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?		X
<b>h</b> Are you a partner in a partnership that has reportable operations under section 999(a)?		X
<b>i</b> Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?		X
<b>j</b> Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income?		X

**Part I Operations in or Related to a Boycotting Country** (see instructions)

<b>8</b> <b>Boycott of Israel</b> - Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See <b>Boycotting Countries</b> in the instructions.)	Yes	No
If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box <input type="checkbox"/>	X	

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only - Enter product code (5)
		Code (3)	Description (4)	
<b>a</b> SAUDI ARABIA	94-1156266	611310	TUITION	
<b>b</b> KUWAIT	94-1156266	611310	TUITION	
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>f</b>				
<b>g</b>				
<b>h</b>				
<b>i</b>				
<b>j</b>				
<b>k</b>				
<b>l</b>				
<b>m</b>				
<b>n</b>				
<b>o</b>				

**9 Nonlisted countries boycotting Israel** - Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? . . .

<b>Yes</b>	<b>No</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only - Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

**10 Boycotts other than the boycott of Israel** - Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? . . .

<b>Yes</b>	<b>No</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only - Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

**11** Were you requested to participate in or cooperate with an international boycott? . . . . .

<b>Yes</b>	<b>No</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.)

**12** Did you participate in or cooperate with an international boycott? . . . . .

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)

**Note:** If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

**Part II Requests for and Acts of Participation in or Cooperation With an International Boycott**

Requests		Agreements	
Yes	No	Yes	No

**13a** Did you receive requests to enter into, or did you enter into, any agreement (see instructions):

- (1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to -
  - (a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country? . . . . .
  - (b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country? . . . . .
  - (c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?
  - (d) Refrain from employing individuals of a particular nationality, race, or religion?
- (2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott? . . . . .

	X		X
	X		X
	X		X
	X		X
	X		X

**b Requests and agreements** - If the answer to any part of 13a is "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box.

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only - Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								

UNIVERSITY OF THE PACIFIC

EIN: 94-1156266

FOR THE YEAR ENDED: 06/30/2022

FORM 5713, LINE 8

THE UNIVERSITY OF THE PACIFIC PROVIDES A SUPERIOR, STUDENT-CENTERED LEARNING EXPERIENCE, PREPARING INDIVIDUALS FOR LASTING ACHIEVEMENT AND RESPONSIBLE LEADERSHIP. THE UNIVERSITY RECEIVES STUDENTS FROM ALL OVER THE GLOBE, INCLUDING STUDENTS FROM BOYCOTTING COUNTRIES. ADDITIONALLY, STAFF ALSO TRAVEL TO BOYCOTTING COUNTRIES FOR SCHOOL BUSINESS. BELOW IS A BREAKDOWN OF STUDENTS FROM AND STAFF TRAVELING TO BOYCOTTING COUNTRIES:

<u>COUNTRY</u>	<u>STUDENTS FROM</u>	<u>STAFF TRAVELED</u>	<u>DONOR</u>
SAUDI ARABIA	18		
<u>KUWAIT</u>	<u>14</u>		
TOTAL	32	0	0

## Tax on Base Erosion Payments of Taxpayers With Substantial Gross Receipts

For tax year beginning 07/01, 20 21, and ending 06/30, 20 22

▶ Go to [www.irs.gov/Form8991](http://www.irs.gov/Form8991) for instructions and the latest information.  
▶ See instructions.

Name <b>University of the Pacific</b>	Employer identification number <b>94-1156266</b>
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### Part I Applicable Taxpayer Determination

Check box if this form is being filed by a taxpayer with which another taxpayer has been aggregated under Regs. section 1.59A-2(c)   
If the above box is checked, attach a statement listing the names and EINs of all separate taxpayers taken into account in the determination of "1 person" under Regs. section 1.59A-2(c).

	(a)	(b)	(c)
	First Preceding Tax Year	Second Preceding Tax Year	Third Preceding Tax Year
<b>1a</b> Gross receipts of the taxpayer. See instructions . . . . .	1,114,854,512	1,267,575,551	1,118,476,714
<b>b</b> Gross receipts from partnerships . . . . .			
<b>c</b> Gross receipts of all other persons treated as 1 person pursuant to Regs. section 1.59A-2(c) . . . . .			
<b>d</b> Gross receipts. Combine lines 1a through 1c . . . . .	1,114,854,512	1,267,575,551	1,118,476,714
<b>e</b> Gross receipts of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 1d . . . . .			<b>1e</b> 3,500,906,777
<b>f</b> 3-year average annual gross receipts. See instructions . . . . .			<b>1f</b> 1,166,968,926
<b>g</b> Is line 1f \$500 million or more? <input type="checkbox"/> Yes. Continue to line 2. <input type="checkbox"/> No. STOP here and attach this form to your tax return.			
<b>2a</b> Base erosion tax benefit (from Schedule A, line 15, column (a-2)). . . . .			<b>2a</b>
<b>b</b> Amount of deductions allowed under Chapter 1 of the Internal Revenue Code . . . . .			<b>2b</b> 471,817
<b>c</b> Base erosion tax benefits resulting from reductions in insurance premiums reported on Schedule A, line 8, column (a-2) . . . . .	<b>2c</b>		
<b>d</b> Base erosion tax benefits resulting from reductions in gross receipts reported on Schedule A, line 10, column (a-2) . . . . .	<b>2d</b>		
<b>e</b> Add lines 2c and 2d . . . . .			<b>2e</b>
<b>f</b> Total deductions for amounts paid or accrued for services to which the exception under Regs. section 1.59A-3(b)(3)(i) applies (from Schedule A, line 5b) . . . . .	<b>2f</b>		
<b>g</b> Qualified derivative payments excepted by Regs. section 1.59A-6(b) . . . . .	<b>2g</b>		
<b>h</b> Total deductions allowed under sections 172, 245A, and 250 for the tax year. . . . .	<b>2h</b>		
<b>i</b> Does the taxpayer elect to waive deductions in accordance with Regulations section 1.59A-3(c)(6)(i)? . . . . . <input type="checkbox"/> Yes. Complete Schedule B. Enter the amount from line 15 of Schedule B. <input type="checkbox"/> No. Enter -0-.	<b>2i</b>		
<b>j</b> Deductions for exchange losses from section 988 transactions described in Regulations section 1.59A-2(e)(3)(ii)(D) . . . . .	<b>2j</b>		
<b>k</b> Deductions for TLAC securities and foreign TLAC securities described in Regulations section 1.59A-2(e)(3)(ii)(E) . . . . .	<b>2k</b>		
<b>l</b> Reinsurance losses incurred and claims payments described in Regulations section 1.59A-2(e)(3)(ii)(F) . . . . .	<b>2l</b>		
<b>m</b> Combine lines 2f through 2l . . . . .			<b>2m</b>
<b>n Total Deductions.</b> Subtract line 2m from the sum of line 2b and line 2e . . . . .			<b>2n</b> 471,817
<b>o Base Erosion Percentage.</b> Divide line 2a by line 2n . . . . .			<b>2o</b> %
<b>p</b> Is the taxpayer's base erosion percentage on line 2o 3% or higher (2% or higher for a bank or securities dealer)? <input type="checkbox"/> Yes. Continue to Part II. <input type="checkbox"/> No. STOP after completing Part I and Schedule A (and, if necessary, Schedule B) and attach this form to your tax return.			

<b>Part II Modified Taxable Income (MTI)</b>		
<b>3a</b>	Taxable income after net operating loss. See instructions . . . . .	<b>3a</b>
<b>b</b>	Base erosion tax benefits for the tax year from Schedule A, line 15, column (b-2) . . . . .	<b>3b</b>
<b>c</b>	Base erosion percentage of the net operating loss deduction allowed under section 172 for the tax year. See instructions . . . . .	<b>3c</b>
<b>d</b>	<b>Modified Taxable Income.</b> See instructions . . . . .	<b>3d</b>

<b>Part III Regular Tax Liability Adjusted for Purposes of Computing Base Erosion Minimum Tax Amount</b>		
<b>4a</b>	Regular tax liability . . . . .	<b>4a</b>
<b>b</b>	Allowed credits, as adjusted (from Schedule C, line 7) . . . . .	<b>4b</b>
<b>c</b>	<b>Regular tax liability adjusted</b> for purposes of computing Base Erosion Minimum Tax Amount. Subtract line 4b from line 4a . . . . .	<b>4c</b>

<b>Part IV Computation of Base Erosion Minimum Tax Amount</b>		
<b>5a</b>	Modified Taxable Income (from line 3d) . . . . .	<b>5a</b>
<b>b</b>	BEAT Tax rate applicable for current tax year . . . . .	<b>5b</b> %
<b>c</b>	Base Erosion Minimum Tax. Multiply line 5a by line 5b . . . . .	<b>5c</b>
<b>d</b>	Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount (from line 4c) . . . . .	<b>5d</b>
<b>e</b>	<b>Base Erosion Minimum Tax Amount.</b> Subtract line 5d from line 5c. If zero or less, enter -0- . . . . .	<b>5e</b>

**Schedule A Base Erosion Payments and Base Erosion Tax Benefits** (see instructions)

Does the taxpayer elect to use financial statements per Regs. section 1.59A-3(b)(4)(i)(D) for purposes of calculating interest expense allocable to a foreign corporation's effectively connected income?  Yes  No

(Check all applicable boxes in columns (c), (d), and (e) below)

	(a-1)	(a-2)	(b-1)	(b-2)	(c)	(d)	(e)
Type of Base Erosion Payments	Aggregate Group's Base Erosion Payments	Aggregate Group's Base Erosion Tax Benefits	Taxpayer's Base Erosion Payments	Taxpayer's Base Erosion Tax Benefits	Any 25% Owner of the Taxpayer	Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or Any 25% Owner of the Taxpayer	Any Person Related Within the Meaning of Section 482 to the Taxpayer
<b>1</b> Reserved for future use . . . . .							
<b>2</b> Reserved for future use . . . . .							
<b>3</b> Purchase or creations of property rights for intangibles (patents, trademarks, etc.) . . . . .							
<b>4</b> Rents, royalties, and license fees . . . . .							
<b>5a</b> Compensation/consideration paid for services <b>NOT</b> excepted by Regs. section 1.59A-3(b)(3)(i) . . . . .							
<b>b</b> Compensation/consideration paid for services excepted by Regs. section 1.59A-3(b)(3)(i) . . . . . \$ _____							
<b>6</b> Interest expense . . . . .							
<b>7</b> Payments for the purchase of tangible personal property . . . . .							
<b>8</b> Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by Regs. section 1.59A-3(b)(1)(iii) . . . . .							



**Schedule A Base Erosion Payments and Base Erosion Tax Benefits** (see instructions) *(continued from page 3)*

Type of Base Erosion Payments	(Check all applicable boxes in columns (c), (d), and (e) below)						
	(a-1)	(a-2)	(b-1)	(b-2)	(c)	(d)	(e)
	Aggregate Group's Base Erosion Payments	Aggregate Group's Base Erosion Tax Benefits	Taxpayer's Base Erosion Payments	Taxpayer's Base Erosion Tax Benefits	Any 25% Owner of the Taxpayer	Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or Any 25% Owner of the Taxpayer	Any Person Related Within the Meaning of Section 482 to the Taxpayer
<b>9a</b> Nonqualified derivative payments . . . . .							
<b>b</b> Qualified derivative payments excepted by Regs. section 1.59A-6(b) . . . . . \$ _____							
<b>10</b> Payments reducing gross receipts made to surrogate foreign corporation . . . . .							
<b>11</b> Other payments—specify . . . . .							
<b>12</b> Combine lines 3 through 11 . . . . .							
<b>13</b> Base erosion tax benefits related to payments reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at 30% statutory withholding tax rate . . . . .							
<b>14</b> Portion of base erosion tax benefits reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty. Multiply ratio of percentage withheld divided by 30% times tax benefit. See instructions . . . . .							
<b>15 Total</b> base erosion tax benefits. Subtract the sum of line 13 and line 14 from line 12. Enter the amount from column (a-2) in Part I, line 2a. Enter the amount from column (b-2) in Part II, line 3b . . . . .							

**Schedule B Waiver of Deductions** (see instructions)

	(a) Description of item or property to which the deduction relates	(b) Date on which, or period in which, the waived deduction was paid or accrued	(c) Provision of Code and regulations, as applicable, that allows the deduction for which this election relates	(d) Line number on the controlled group member tax return where the deduction is reported	(e) Name of foreign related party that is or will be the recipient of the payment that generates the deduction	(f) Taxpayer Identification Number of foreign related party	(g) Country of organization of the foreign related party	(h) Amount of deduction claimed for the tax year with respect to the item or property	(i) Amount of deduction being waived for the tax year with respect to the item or property
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14	Totals from attachment, if necessary . . . . .								
15	Total deductions waived per Regulations section 1.59A-3(c)(6)(i). Add the amounts in column (i). Enter the result here and on Part I, line 2i . . . . .								

**Schedule C Credits Reducing Regular Tax Liability in Computing Base Erosion Minimum Tax Amount (BEMTA)**

**Part I Credits Allowed Against Regular Tax** (see instructions)

<b>1</b>	Total credits allowed in current year. See instructions . . . . .		<b>1</b>	
<b>2</b>	Credits for increasing research activities from line 1c of all Parts III of Form 3800 . . . . .	<b>2</b>		
<b>3</b>	Total allowed credit for increasing research activities for current year. Enter the amount of research credit reported in Form 3800, Part II, line 38. See instructions . . . . .		<b>3</b>	
<b>4</b>	Enter smaller of Schedule C, Part II, line 11, or Part III, line 16 . . . . .		<b>4</b>	
<b>5</b>	Limitation of applicable section 38 credits. Multiply line 4 by 80% (0.80) . . . . .		<b>5</b>	
<b>6</b>	Adjustments to allowed credits. Add lines 3 and 5 . . . . .		<b>6</b>	
<b>7</b>	<b>Credits allowed against regular tax in computing BEMTA.</b> Subtract line 6 from line 1. Enter here and on Form 8991, line 4b . . . . .		<b>7</b>	

**Part II Applicable Section 38 Credits**

(Only complete Parts II and III if you have allowed applicable section 38 credits.)

<b>8</b>	Low-income housing credit from lines 1d and 4d of all Parts III of Form 3800 . . . . .	<b>8</b>		
<b>9</b>	Renewable electricity production credit but only to extent of the renewable electricity under section 45(a) from lines 1f and 4e of all Parts III of Form 3800 . . . . .	<b>9</b>		
<b>10</b>	Investment credit but only to extent of energy credit property under section 48 from line 4a of all Parts III of Form 3800 . . . . .	<b>10</b>		
<b>11</b>	Total allowed applicable section 38 credits for current year. Enter the amount of applicable credits reported in Form 3800, Part II, line 38. See instructions . . . . .		<b>11</b>	

**Part III BEMTA Determined Without Adjustment for Applicable Section 38 Credits**

<b>12</b>	Base erosion minimum tax (Form 8991, line 5c) . . . . .	<b>12</b>	
<b>13</b>	Regular tax liability (Form 8991, line 4a) . . . . .	<b>13</b>	
<b>14</b>	Subtract Schedule C, Part I, line 3, from line 1 . . . . .	<b>14</b>	
<b>15</b>	Regular tax adjusted for credits that offset BEMTA. Subtract line 14 from line 13 . . . . .	<b>15</b>	
<b>16</b>	Base erosion minimum tax determined without adjustment for applicable section 38 credits. Subtract line 15 from line 12; if zero or less, enter -0-. . . . .	<b>16</b>	