

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

For calendar year 2012 or other tax year beginning **JUL 1, 2012**, and ending **JUN 30, 2013**

2012

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

A Check box if address changed		Name of organization (Check box if name changed and see instructions.)	D Employer identification number (Employees' trust, see instructions.)
B Exempt under section 501() () 408(e) 220(e) 408A 530(a) 529(a)	Print or Type	CENTRAL MICHIGAN UNIVERSITY Number, street, and room or suite no. If a P.O. box, see instructions. 304 WARRINER HALL City or town, state, and ZIP code MOUNT PLEASANT, MI 48859	38-6004447 E Unrelated business activity codes (See instructions) 611710 531190
C Book value of all assets at end of year	F Group exemption number (see instructions)	G Check organization type <input checked="" type="checkbox"/> 501(c) corporation 501(c) trust 401(a) trust Other trust	

H Describe the organization's primary unrelated business activity. **SEE STATEMENT 1**

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

J The books are in care of **KRISTINA HARVELL** Telephone number **989-774-1139**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 27,562.			
b	Less returns and allowances			
c	Balance	27,562.		
2	Cost of goods sold (Schedule A, line 7)	19,238.		
3	Gross profit. Subtract line 2 from line 1c	8,324.		8,324.
4a	Capital gain net income (attach Schedule D)			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c	Capital loss deduction for trusts			
5	Income (loss) from partnerships and S corporations (attach statement)			
6	Rent income (Schedule C)	78,551.	128,418.	-49,867.
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)	1,600.	2,009.	-409.
12	Other income (see instructions; attach statement) STATEMENT 2	276,863.		276,863.
13	Total. Combine lines 3 through 12	365,338.	130,427.	234,911.

Part II	Deductions Not Taken Elsewhere (see instructions for limitations on deductions) (except for contributions, deductions must be directly connected with the unrelated business income)			
14	Compensation of officers, directors, and trustees (Schedule K)			132,417.
15	Salaries and wages			
16	Repairs and maintenance			
17	Bad debts			
18	Interest (attach statement)			
19	Taxes and licenses			
20	Charitable contributions (see instructions for limitation rules)			
21	Depreciation (attach Form 4562)	21	54,417.	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		54,417.
23	Depletion			
24	Contributions to deferred compensation plans			
25	Employee benefit programs			
26	Excess exempt expenses (Schedule I)			
27	Excess readership costs (Schedule J)			
28	Other deductions (attach statement) SEE STATEMENT 3			147,808.
29	Total deductions. Add lines 14 through 28			334,642.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13			-99,731.
31	Net operating loss deduction (limited to the amount on line 30) SEE STATEMENT 4			
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30			-99,731.
33	Specific deduction (generally \$1,000, but see instructions for exceptions)			1,000.
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32			-99,731.

Part III Tax Computation

35 Organizations taxable as corporations (see instructions for tax computation). Controlled group members (sections 1561 and 1563) check here See instructions and:
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
(1) \$ (2) \$ (3) \$
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$
(2) Additional 3% tax (not more than \$100,000) \$
c Income tax on the amount on line 34 35c 0.
36 Trusts taxable at trust rates (see instructions for tax computation). Income tax on the amount on line 34 from:
Tax rate schedule or Schedule D (Form 1041) 36
37 Proxy tax (see instructions) 37
38 Alternative minimum tax 38
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies 39 0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 40a
b Other credits (see instructions) 40b
c General business credit. Attach Form 3800 40c
d Credit for prior year minimum tax (attach Form 8801 or 8827) 40d
e Total credits. Add lines 40a through 40d 40e
41 Subtract line 40e from line 39 41 0.
42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach statement) 42
43 Total tax. Add lines 41 and 42 43 0.
44a Payments: A 2011 overpayment credited to 2012 44a
b 2012 estimated tax payments 44b
c Tax deposited with Form 8868 44c
d Foreign organizations: Tax paid or withheld at source (see instructions) 44d
e Backup withholding (see instructions) 44e
f Credit for small employer health insurance premiums (Attach Form 8941) 44f
g Other credits and payments: Form 2439 Other Total 44g
45 Total payments. Add lines 44a through 44g 45
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached 46
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed 47 0.
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid 48 0.
49 Enter the amount of line 48 you want: Credited to 2013 estimated tax Refunded 49

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

1 At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$

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

1 Inventory at beginning of year 1 0.
2 Purchases 2 19,238.
3 Cost of labor 3
4a Additional section 263A costs (att. statement) 4a
b Other costs (attach statement) 4b
5 Total. Add lines 1 through 4b 5 19,238.
6 Inventory at end of year 6 0.
7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2 7 19,238.
8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? Yes No X

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer Date Title ASSOC VP FINANCE
May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes No

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check self-employed if PTIN
CAROL LALONDE, CPA CAROL LALONDE, CPA 08/08/17 P00181637
Firm's name PLANTE & MORAN, PLLC Firm's EIN 38-1357951
Firm's address 750 TRADE CENTRE WAY, STE. 300 PORTAGE, MI 49002 Phone no. (269) 567-4500

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1. Description of property

(1) PB TOWER RENTAL		
(2) PB NON-TOWER RENTAL		
(3)		
(4)		
2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	SEE STATEMENT 5
(1) 78,551.		119,418.
(2)		9,000.
(3)		
(4)		
Total 78,551.	Total 0.	
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 78,551.		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 128,418.

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

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

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated Income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
Totals			0.	0.	

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

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

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

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

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) UREC BILLBOARDS	1,600.	2,009.				
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		1,600.	2,009.	-409.		0.

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I		1,600.	2,009.			0.
Totals, Part II (lines 1-5)		Enter here and on page 1, Part I, line 11, col. (A). 1,600.	Enter here and on page 1, Part I, line 11, col. (B). 2,009.			Enter here and on page 1, Part II, line 27. 0.

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

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

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY STATEMENT 1

CATERING, UNIV. EVENTS, PB TOWER RENTAL, UREC, BOOKSTORE

TO FORM 990-T, PAGE 1

FORM 990-T	OTHER INCOME	STATEMENT 2
DESCRIPTION		AMOUNT
OTHER INCOME		276,863.
TOTAL TO FORM 990-T, PAGE 1, LINE 12		276,863.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 3
DESCRIPTION		AMOUNT
OTHER DEDUCTIONS		147,808.
TOTAL TO FORM 990-T, PAGE 1, LINE 28		147,808.

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT 4
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/07	351,026.	0.	351,026.	351,026.
06/30/08	256,580.	0.	256,580.	256,580.
06/30/09	50,318.	0.	50,318.	50,318.
06/30/10	123,216.	0.	123,216.	123,216.
06/30/11	29,733.	0.	29,733.	29,733.
06/30/12	108,000.	0.	108,000.	108,000.
NOL CARRYOVER AVAILABLE THIS YEAR			918,873.	918,873.

FORM 990-T

DEDUCTIONS CONNECTED WITH RENTAL INCOME

STATEMENT 5

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
RENTAL DEDUCTIONS		119,418.	
- SUBTOTAL -	1		119,418.
RENTAL DEDUCTIONS		9,000.	
- SUBTOTAL -	2		9,000.
TOTAL TO FORM 990-T, SCHEDULE C, COLUMN 3			128,418.

Form **8865**

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

OMB No. 1545-1668

2012

Attachment Sequence No. **118**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Information about Form 8865 and its separate instructions is at www.irs.gov/form8865.
Information furnished for the foreign partnership's tax year beginning **NOVEMBER 2**, 2012, and ending **DECEMBER 31**, 2012

Name of person filing this return: **CENTRAL MICHIGAN UNIVERSITY** Filer's identifying number: **38-6004447**

Filer's address (if you are not filing this form with your tax return):
**104 WARRINER HALL
MOUNT PLEASANT, MI 48859**

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

B Filer's tax year beginning **JULY 1**, 2012, and ending **JUNE 30**, 2013

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

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name _____ EIN **EIN**
Address _____

E Information about certain other partners (see instructions)

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

F1 Name and address of foreign partnership: **FIR TREE CAPITAL OPPORTUNITY FUND (USTE), L.P.
89 NEXUS WAY, CAMANA BAY P.O. BOX 31106
GRAND CAYMAN, CJ KY1-1205**

2(a) EIN (if any): **98-1074125**
2(b) Reference ID number (see instr.): _____
3 Country under whose laws organized: **CAYMAN ISLANDS**

4 Date of organization: 10/4/2012	5 Principal place of business: CAYMAN ISLANDS	6 Principal business activity code number: 523900	7 Principal business activity: INVESTMENT	8a Functional currency: U.S. DOLLAR	8b Exchange rate (see instr.): 1.000
--	--	--	--	--	---

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

1 Name, address, and identifying number of agent (if any) in the United States: **N/A**

2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed: **E-FILE**

3 Name and address of foreign partnership's agent in country of organization, if any: **N/A**

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different: **N/A**

- 5 Were any special allocations made by the foreign partnership? ▶ Yes No
- 6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) ▶ _____
- 7 How is this partnership classified under the law of the country in which it is organized? . . . ▶ **EXEMPT LIMITED PARTNERSHIP**
- 8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3), (4), or 1.1503(d)-1(b)(4)? ▶ Yes No
- 9 Does this partnership meet both of the following requirements?
• The partnership's total receipts for the tax year were less than \$250,000 and
• The value of the partnership's total assets at the end of the tax year was less than \$1 million. } ▶ Yes No
If "Yes," do not complete Schedules L, M-1, and M-2.

Sign Here Only if You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member: _____ Date: _____

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____ Check if self-employed PTIN: _____

Firm's name ▶ _____ Firm's EIN ▶ _____

Firm's address ▶ _____ Phone no. _____

Schedule A

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

a Owns a direct interest **b** Owns a constructive interest

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

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

Name	Address	Identifying number (if any)	Check if foreign person
SEE ATTACHED			

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

Schedule A-2

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

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

Schedule B Income Statement—Trade or Business Income

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

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

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 2, line 22)		1
	2 Net rental real estate income (loss) (attach Form 8825)		2
	3a Other gross rental income (loss)	3a	3c
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a		
	4 Guaranteed payments		4
	5 Interest income		5
	6 Dividends: a Ordinary dividends		6a
	b Qualified dividends	6b	
	7 Royalties		7
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))		8
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))		9a	
b Collectibles (28%) gain (loss)	9b		
c Unrecaptured section 1250 gain (attach statement)	9c		
10 Net section 1231 gain (loss) (attach Form 4797)		10	
11 Other income (loss) (see instructions) Type ▶		11	
Deductions	12 Section 179 deduction (attach Form 4562)		12
	13a Contributions		13a
	b Investment interest expense		13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶		13c(2)
d Other deductions (see instructions) Type ▶		13d	
Self-Employment	14a Net earnings (loss) from self-employment		14a
	b Gross farming or fishing income		14b
	c Gross nonfarm income		14c
Credits	15a Low-income housing credit (section 42(j)(5))		15a
	b Low-income housing credit (other)		15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)		15c
	d Other rental real estate credits (see instructions) Type ▶		15d
	e Other rental credits (see instructions) Type ▶		15e
	f Other credits (see instructions) Type ▶		15f
Foreign Transactions	16a Name of country or U.S. possession ▶		16b
	b Gross income from all sources		16c
	c Gross income sourced at partner level		
	Foreign gross income sourced at partnership level		
	d Passive category ▶ e General category ▶ f Other (attach statement) ▶		16f
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ h Other ▶		16h
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ j General category ▶ k Other (attach statement) ▶		16k
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		16l
m Reduction in taxes available for credit (attach statement)		16m	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment		17a
	b Adjusted gain or loss		17b
	c Depletion (other than oil and gas)		17c
	d Oil, gas, and geothermal properties—gross income		17d
	e Oil, gas, and geothermal properties—deductions		17e
	f Other AMT items (attach statement)		17f
Other Information	18a Tax-exempt interest income		18a
	b Other tax-exempt income		18b
	c Nondeductible expenses		18c
	19a Distributions of cash and marketable securities		19a
	b Distributions of other property		19b
	20a Investment income		20a
b Investment expenses		20b	
c Other items and amounts (attach statement)			

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable . . .				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement) . .				
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement) . . .				
9a Buildings and other depreciable assets . .				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only) . . .				
b Less accumulated amortization				
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement) .				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

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

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

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

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

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

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

CENTRAL MICHIGAN UNIVERSITY
38-6004447
FORM 8865 ATTACHMENTS

SCHEDULE A-1 - CERTAIN PARTNERS OF FOREIGN PARTNERSHIP:

NAME: SIMON CHARITABLE PRIVATE LLC
ADDRESS: 919 MARKET STREET, SUITE 429, WILMINGTON, DE 19801
EIN: 20-3948257

NAME: SIMON CHARITABLE PUBLIC LLC
ADDRESS: 919 MARKET STREET, SUITE 429, WILMINGTON, DE 19801
EIN: 20-3948257

NAME: INTEL CORPORATION RETIREMENT PLANS MASTER TRUST
ADDRESS: 2200 MISSION COLLEGE BOULEVARD, MAILSTOP RN6-47, SANTA CLARA, CA 95054
EIN: 25-6263972

SCHEDULE A-2 - AFFILIATION SCHEDULE:

NAME: FIR TREE CAPITAL OPPORTUNITY (LN) MASTER FUND, L.P.
ADDRESS: 89 NEXUS WAY, CAMANA BAY, P.O. BOX 31106, GRAND CAYMAN, CJ KY1-1205
EIN: 98-1083586
FOREIGN: YES

NAME: FIR TREE CAPITAL OPPORTUNITY MASTER FUND, L.P.
ADDRESS: 89 NEXUS WAY, CAMANA BAY, P.O. BOX 31106, GRAND CAYMAN, CJ KY1-1205
EIN: 74-2980565
FOREIGN: YES

NAME: FIR TREE CAPITAL OPPORTUNITY (RE) MASTER FUND, L.P.
ADDRESS: 89 NEXUS WAY, CAMANA BAY, P.O. BOX 31106, GRAND CAYMAN, CJ KY1-1205
EIN: 98-1083072
FOREIGN: YES

**SCHEDULE O
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(under section 6038B)**

▶ Attach to Form 8865. See Instructions for Form 8865.

OMB No. 1545-1668

2012

Name of transferor CENTRAL MICHIGAN UNIVERSITY		Filer's identifying number 38-6004447
Name of foreign partnership FIR TREE CAPITAL OPPORTUNITY FUND (USTE), L.P.	EIN (if any) 98-1074125	Reference ID number (see instructions)

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	11/1/2012		1,485,376				0.773103
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 2012