

Form 990-T

Department of the Treasury  
Internal Revenue Service**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

For calendar year 2012 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

OMB No. 1545-0087

**2012**Open to Public Inspection for  
501(c)(3) Organizations OnlyA ☐ Check box if  
address changed

B Exempt under section

☒ 501(c)(3)☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a)Print  
or  
TypeName of organization ( ☐ Check box if name changed and see instructions.)

THE HUMANE SOCIETY OF THE UNITED STATES

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

2100 L STREET, NW

City or town, state, and ZIP code

WASHINGTON, DC 20037

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

53-0225390

E Unrelated business activity codes  
(See instructions)

541800 523000

C Book value of all assets  
at end of year

229,962,360.

F Group exemption number (see instructions)

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trustH Describe the organization's primary unrelated business activity. **ADVERTISING & INVESTMENT**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 **G. THOMAS WAITE III**Telephone number **(202) 452-1100****Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5	-61,507.	-61,507.
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11	533,277.	-66,252.
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13	471,770.	-127,759.

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

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach statement)	18	
19 Taxes and licenses	19	250.
20 Charitable contributions (see instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	106,259.
28 Other deductions (attach statement)	28	
29 Total deductions. Add lines 14 through 28	29	106,509.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	-234,268.
31 Net operating loss deduction (limited to the amount on line 30)	31	0.
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	-234,268.
33 Specific deduction (generally \$1,000, but see instructions for exceptions)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	-234,268.

**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** 3,000.**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**44g**☐ Form 4136 ☐ Other

Total

**45** Total payments. Add lines 44a through 44g**45** 3,000.**46** Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐**46****47** Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed**47****48** Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid**48** 3,000.**49** Enter the amount of line 48 you want: Credited to 2013 estimated tax

3,000.

Refunded

**49** 0.**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

Yes No

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

**2** Purchases

2

**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

**6** Inventory at end of year

6

**7** Cost of goods sold. Subtract line 6

from line 5. Enter here and in Part I, line 2

7

**8** Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

Yes No

**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 11/12/13

TREASURER AND CFO

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

JAMES SWEENEY, CPA

CPA 11-5-13

P01263012

Firm's name MCGLADREY LLP

Firm's EIN

42-0714325

Firm's address 8000 TOWERS CRESCENT DR. STE 500

VIENNA VA 22182-6205

Phone no. 703-336-6400

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)**1.** Description of property

(1)
(2)
(3)
(4)

**2.** Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 0.**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) 0.

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

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach 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 8 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A): 0.	Enter here and on page 1, Part I, line 7, column (B): 0.
Total dividends-received deductions included in column 8			0.	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			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A): 0.	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B): 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)				
<b>Totals</b>	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)						
<b>Totals</b>	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)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	0.	0.				0.

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) ANIMAL SHELTERING						
(2) MAGAZINE	202,630.	96,371.	106,259.	62,424.	317,817.	106,259.
(3) ALL ANIMALS MAGAZINE	330,647.	503,158.	-172,511.			
(4)						
<b>Totals from Part I</b>	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b>	Enter here and on page 1, Part I, line 11, col. (A). 533,277.	Enter here and on page 1, Part I, line 11, col. (B). 599,529.				Enter here and on page 1, Part II, line 27. 106,259.

**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)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			0.

## FOOTNOTES

STATEMENT 1

NOL CARRYFORWARD

2007 NET OPERATING LOSS	100.
2008 NET OPERATING LOSS	100.
2009 NET OPERATING LOSS	73,233.
2010 NET OPERATING LOSS	45,787.
2011 NET OPERATING LOSS	170,987.

2012 NET OPERATING LOSS AVAILABLE	290,207.
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FORM 990-T

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 2

## DESCRIPTION

## AMOUNT

WHITEHALL STREET GLOBAL  
BALESTRA CAPITAL PARTNERS  
GEMS FUND  
MERCED III  
KAYNE ANDERSON  
DAVIDSON KEMPNER

-29,257.  
-619.  
28,324.  
-40,281.  
-19,645.  
-29.

TOTAL TO FORM 990-T, PAGE 1, LINE 5

-61,507.



**SCHEDULE D**  
**(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Information about Schedule D (Form 1120) and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

OMB No. 1545-0123

**2012**

Name

Employer identification number

THE HUMANE SOCIETY OF THE UNITED STATES

53-0225390

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	-15,719.
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	( )
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h			7	-15,719.

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	-19,814.
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h			15	-19,814.

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

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	0.

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

## Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2012

Attachment Sequence No. **12A**

Name(s) shown on return

Social security number or  
taxpayer identification no.

53-0225390

THE HUMANE SOCIETY OF THE UNITED STATES

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

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

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

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☒ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

**2 Totals.** Add the amounts in columns (d), (e), (g) and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ▶

<15,719.>

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



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

OMB No. 1545-0026

Attachment  
Sequence No. **128**

▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor

THE HUMANE SOCIETY OF THE UNITED STATES

Identifying number (see instructions)

53-0225390

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

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? .....

☐ Yes ☐ No

b Did the transferor remain in existence after the transfer? .....

☐ Yes ☐ No

If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder

Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? .....

☐ Yes ☐ No

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation

EIN of parent corporation

d Have basis adjustments under section 367(a)(5) been made? .....

☐ Yes ☐ No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

Name of partnership

EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? .....

☐ Yes ☐ No

c Is the partner disposing of its entire interest in the partnership? .....

☐ Yes ☐ No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? .....

☐ Yes ☐ No

**Part II Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)

4 Identifying number, if any

ASCEND PARTNERS FUND I, LTD.

000000000

5 Address (including country)

DMS CORPORATE SERVICES LTD, P.O. BOX 1344 DMS HOUSE 20 GENESIS CLOSE  
GRAND CAYMAN, KY1-1108 CAYMAN ISLANDS

6 Country code of country of incorporation or organization

CJ

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? .....

☐ Yes ☒ No

LHA For Paperwork Reduction Act Notice, see separate instructions.

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	10/01/2012		500,000.		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

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

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

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

(a) Before 1.0700 % (b) After 1.7990 %10 Type of nonrecognition transaction (see instructions) ▶ 351

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

- |   |                              |  |
|---|------------------------------|--|
| a Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d)             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

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

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

- |  |                              |  |
|--|------------------------------|--|
| a Tainted property   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture  | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ No

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

16 Was cash the only property transferred? ☒ Yes ☐ No17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

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

Form 926 (Rev. 12-2011)

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

OMB No. 1545-0026

Attachment  
Sequence No. **128**

▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor

THE HUMANE SOCIETY OF THE UNITED STATES

Identifying number (see instructions)

53-0225390

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

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? .....

b Did the transferor remain in existence after the transfer? .....

☐ Yes ☐ No  
☐ Yes ☐ No

If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? .....

☐ Yes ☐ No

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

d Have basis adjustments under section 367(a)(5) been made? .....

☐ Yes ☐ No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? .....

☐ Yes ☐ No

c Is the partner disposing of its **entire** interest in the partnership? .....

☐ Yes ☐ No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? .....

☐ Yes ☐ No

**Part II Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)

4 Identifying number, if any

BKM HOLDINGS (CAYMAN) LTD.

000000000

5 Address (including country)

190 ELGIN AVENUE

GEORGE TOWN, GRAND CAYMAN KY1-9005 CAYMAN ISLANDS

6 Country code of country of incorporation or organization

CJ

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? .....

☐ Yes ☒ No

LHA For Paperwork Reduction Act Notice, see separate instructions.

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/20/2012		252,965.		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

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


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

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

(a) Before .0000 % (b) After .0338 %

10 Type of nonrecognition transaction (see instructions) ▶ 351

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

- |   |                              |  |
|---|------------------------------|--|
| a Gain recognition under section 904(f)(3)    | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d)             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

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

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

- |  |                              |  |
|--|------------------------------|--|
| a Tainted property   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture  | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ No

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

16 Was cash the only property transferred? ☒ Yes ☐ No17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

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



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

OMB No. 1545-0026

Attachment  
Sequence No. **128**

▶ **Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor

THE HUMANE SOCIETY OF THE UNITED STATES

Identifying number (see instructions)

53-0225390

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

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? .....

☐ Yes ☐ No

b Did the transferor remain in existence after the transfer? .....

☐ Yes ☐ No

If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder

Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? .....

☐ Yes ☐ No

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation

EIN of parent corporation

d Have basis adjustments under section 367(a)(5) been made? .....

☐ Yes ☐ No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

Name of partnership

EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? .....

☐ Yes ☐ No

c Is the partner disposing of its **entire** interest in the partnership? .....

☐ Yes ☐ No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? .....

☐ Yes ☐ No

**Part II Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)

4 Identifying number, if any

FORE MULTI STRATEGY OFFSHORE FUND, LTD.

000000000

5 Address (including country)

C/O WALKERS CORPORATE SERVICE LIMITED, WALKER HOUSE, MARY STREET  
GEORGE TOWN, GRAND CAYMAN KY1-9005 CAYMAN ISLANDS

6 Country code of country of incorporation or organization

CJ

7 Foreign law characterization (see instructions)

EXEMPTED COMPANY

8 Is the transferee foreign corporation a controlled foreign corporation? .....

☐ Yes ☒ No

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 12-2011)

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2012		8,000,000.		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

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

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

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

(a) Before .0000 % (b) After .5884 %10 Type of nonrecognition transaction (see instructions) **▶** 351

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

- |   |                              |  |
|---|------------------------------|--|
| a Gain recognition under section 904(f)(3) .....    | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) ..... | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) .....             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 .....             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

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

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

- |  |                              |  |
|--|------------------------------|--|
| a Tainted property .....   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture .....   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture .....  | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations ..... | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ Nob If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred **▶** \$ \_\_\_\_\_16 Was cash the only property transferred? ☒ Yes ☐ No17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

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

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

OMB No. 1545-0026

Attachment  
Sequence No. **128**

▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor

THE HUMANE SOCIETY OF THE UNITED STATES

Identifying number (see instructions)

53-0225390

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

**a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? .....

☐ Yes

☐ No

**b** Did the transferor remain in existence after the transfer? .....

☐ Yes

☐ No

If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder

Identifying number

**c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? .....

☐ Yes

☐ No

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation

EIN of parent corporation

**d** Have basis adjustments under section 367(a)(5) been made? .....

☐ Yes

☐ No

**2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

**a** List the name and EIN of the transferor's partnership:

Name of partnership

EIN of partnership

**b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? .....

☐ Yes

☐ No

**c** Is the partner disposing of its **entire** interest in the partnership? .....

☐ Yes

☐ No

**d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? .....

☐ Yes

☐ No

**Part II Transferee Foreign Corporation Information** (see instructions)

**3** Name of transferee (foreign corporation)

HAYMAN CAPITAL OFFSHORE PARTNERS, LP

**4** Identifying number, if any

000000000

**5** Address (including country)

48 PAR LA VILLE ROAD SUITE 1181  
HAMILTON, HM11 BERMUDA

**6** Country code of country of incorporation or organization  
BD

**7** Foreign law characterization (see instructions)  
EXEMPT LIMITED PARTNERSHIP

**8** Is the transferee foreign corporation a controlled foreign corporation? .....

☒ Yes

☐ No

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

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	01/01/2012		5,000,000.		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

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

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

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

(a) Before .0000 % (b) After 1.5700 %10 Type of nonrecognition transaction (see instructions) ▶ 351

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

- |   |                              |  |
|---|------------------------------|--|
| a Gain recognition under section 904(f)(3) .....    | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) ..... | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) .....             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 .....             | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

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

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

- |  |                              |  |
|--|------------------------------|--|
| a Tainted property .....   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b Depreciation recapture .....   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c Branch loss recapture .....  | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations ..... | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ Nob If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$16 Was cash the only property transferred? ☒ Yes ☐ No17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

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



Form **8865**Department of the Treasury  
Internal Revenue Service**Return of U.S. Persons With Respect to  
Certain Foreign Partnerships**

► Attach to your tax return.  
 ► Information about Form 8865 and its separate instructions is at [www.irs.gov/form8865](http://www.irs.gov/form8865).  
 Information furnished for the foreign partnership's tax year  
 beginning **NOV 1**, 2012 and ending **DEC 31**, 2012

OMB No. 1545-1668

**2012**Attachment  
Sequence No. **118**

Name of person filing this return

Filer's identifying number

THE HUMANE SOCIETY OF THE UNITED STATES

53-0225390

Filer's address (if you are not filing this form with your tax return)

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 JAN 1, 2012, and ending DEC 31, 2012

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

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

2(a) EIN (if any)

FIR TREE INTERNATIONAL VALUE FUND

(USTE), L.P.

89 NEXUS WAY, CAMANA BAY P.O. BOX 31106

GRAND CAYMAN, KY1-1205 CAYMAN ISLANDS

2(b) Reference ID number

BC2347863

3 Country under whose laws organized

CAYMAN ISLANDS

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instr.)
10/04/2012	CAYMAN ISLANDS	523900	INVESTMENT	US DOLLAR	

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:

3 Name and address of foreign partnership's agent in country of organization, if any

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

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? ☒ EXEMPTED LTD P/S8 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.

If "Yes," do not complete Schedules L, M-1, and M-2.

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.

Sign Here  
Only If You  
Are Filing  
This Form  
Separately  
and Not With  
Your Tax  
Return.

Signature of general partner or limited liability company member

Date

**Paid  
Preparer  
Use  
Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

YONG ZHANG, CPA

P01249785

Firm's name ► MCGILADREY LLP

Firm's EIN ► 42-0714325

Firm's address ► 8000 TOWERS CRESCENT DR. STE 500

Phone no.

VIENNA, VA 22182-6205

703-336-6400

210651  
12-07-12

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 8865 (2012)

**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

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
FIR TREE VALUE MASTER FUND	89 NEXUS WAY CAMANA BAY	20-1280884		X
	PO BOX 31106, GRAND CAYMAN			

**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	1 a Gross receipts or sales .....	1a		
	b Less returns and allowances .....	1b		1c
	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
	16 a 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 O**  
**(Form 8865)**Department of the Treasury  
Internal Revenue Service**Transfer of Property to a Foreign Partnership**  
**(under section 6038B)**

OMB No. 1545-1668

**2012**

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

Name of transferor

THE HUMANE SOCIETY OF THE UNITED STATES

Filer's identifying number

53-0225390

Name of foreign partnership

FIR TREE INTERNATIONAL VALUE FUND  
(USTE), L.P.

EIN (if any)

Reference ID number (see instr)

BC2347863

**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							
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property	11/01/12		6,658,229.			6,658,229.	0.766926

**Supplemental Information Required To Be Reported** (see instructions):TRANSFER OF INTEREST OF \$6,658,229 FROM FIR TREE INTERNATIONAL VALUE  
FUND LTD. TO FIR TREE INTERNATIONAL VALUE FUND (USTE) LP**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
N/A				0.	0.	0.	0.

**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

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

Schedule O (Form 8865) 2012

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

OMB No. 1545-1709

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

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

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

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

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

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☒ X

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

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	THE HUMANE SOCIETY OF THE UNITED STATES	53-0225390
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	2100 L STREET, NW	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	WASHINGTON, DC 20037	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

G. THOMAS WAITE III

- The books are in the care of ► 700 PROFESSIONAL DR - GAITHERSBURG, MD 20879  
Telephone No. ► (202) 452-1100 FAX No. ► ☐
- If the organization does not have an office or place of business in the United States, check this box ☐ ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)  . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until NOVEMBER 15, 2013, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
► ☒ X calendar year 2012 or  
► ☐ tax year beginning                     , and ending                     .

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	3,000.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2013)