

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2021 calendar year, or tax year beginning

07/01/2021 and ending

06/30/2022

B Check if applicable:

☐	Address change
☐	Name change
☐	Initial return
☐	Final return/terminated
☐	Amended return
☐	Application pending

C Name of organization

WILDLIFE CONSERVATION SOCIETY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

2300 SOUTHERN BLVD

City or town, state or province, country, and ZIP or foreign postal code

BRONX, NY 10460

F Name and address of principal officer:

DR. CRISTIAN SAMPER PRES & CEO

2300 SOUTHERN BLVD, BRONX, NY 10460

D Employer identification number

13-1740011

E Telephone number

(718) 220-5100

G Gross receipts \$ 571,962,320.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

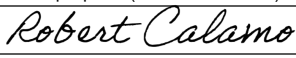
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ WWW.WCS.ORG**H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1895 **M** State of legal domicile: NY**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE WILDLIFE CONSERVATION SOCIETY (WCS) SAVES WILDLIFE AND WILD PLACES WORLDWIDE THROUGH SCIENCE, CONSERVATION ACTION, EDUCATION, AND INSPIRING PEOPLE TO VALUE NATURE.	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3 41
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 40
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5 2,596
	6	Total number of volunteers (estimate if necessary)	6 885
		7a	Total unrelated business revenue from Part VIII, column (C), line 12
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 395,931.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 178,750,407. Current Year 276,194,780.
	9	Program service revenue (Part VIII, line 2g)	73,442,904. 90,652,987.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,495,404. 7,344,549.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,368,410. 19,031,778.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	281,057,125. 393,224,094.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14		Benefits paid to or for members (Part IX, column (A), line 4)	NONE NONE
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	169,237,263. 174,966,424.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	878,989. 1,321,071.
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,366,384.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	131,434,159. 144,247,276.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	312,580,356. 337,028,286.
19		Revenue less expenses. Subtract line 18 from line 12	-31,523,231. 56,195,808.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 1,266,701,657. End of Year 1,271,369,998.
	21	Total liabilities (Part X, line 26)	384,960,684. 343,092,167.
	22	Net assets or fund balances. Subtract line 21 from line 20.	881,740,973. 928,277,831.

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here		May 9, 2023			
	Signature of officer	Date			
	ROBERT CALAMO	VP & COMPTROLLER			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature 	Date 5/8/2023	Check ☐ if self-employed	PTIN P00505155
	Firm's name ▶ KPMG LLP	Firm's EIN ▶ 13-5565207			
	Firm's address ▶ 1305 WALT WHITMAN ROAD MELVILLE, NY 11747	Phone no. 631-425-6000			

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2021)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ Yes ☒ No**1** Briefly describe the organization's mission:

THE WILDLIFE CONSERVATION SOCIETY (WCS) SAVES WILDLIFE AND WILD
PLACES WORLDWIDE THROUGH SCIENCE, CONSERVATION ACTION, EDUCATION, AND
INSPIRING PEOPLE TO VALUE NATURE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 142,352,038. including grants of \$ 16,493,515.) (Revenue \$ 39,721,529.)

GLOBAL CONSERVATION: GLOBAL CONSERVATION AND HEALTH PROGRAMS ARE
FUNDED PRIMARILY BY RESTRICTED GIFTS, GRANTS AND CONTRACTS FROM
PRIVATE INDIVIDUALS, FOUNDATIONS, FEDERAL AGENCIES AND OTHER
SOURCES. ACCOMPLISHMENTS CONTINUED ON SCHEDULE O.

4b (Code:) (Expenses \$ 117,594,872. including grants of \$) (Revenue \$ 28,644,166.)

BRONX ZOO AND NEW YORK AQUARIUM: TOTAL ATTENDANCE AT ALL FIVE WCS
FACILITIES WAS 3,222,467. AT THE BRONX ZOO ATTENDANCE TOTALED
1,560,815 AND AT THE NEW YORK AQUARIUM ATTENDANCE TOTALED 550,003.
ACCOMPLISHMENTS CONTINUED SCHEDULE O.

4c (Code:) (Expenses \$ 27,472,178. including grants of \$) (Revenue \$ 10,923,929.)

CITY ZOOS: CENTRAL PARK/PROSPECT PARK AND QUEENS ZOOS; CENTRAL
PARK ZOO (CPZ) ATTENDANCE 677,976; PROSPECT PARK ZOO (PPZ)
ATTENDANCE 217,168; QUEENS ZOO ATTENDANCE 216,505. ACCOMPLISHMENTS
CONTINUED ON SCHEDULE O.

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$ 11,363,363.)

4e Total program service expenses ▶ 287,419,088.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III.	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V.	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	11a X	
b Did the organization report an amount for investments-other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.	11b X	
c Did the organization report an amount for investments-program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

X

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	281	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	NONE	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 2,596		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a X	
b If "Yes," enter the name of the foreign country ► SEE SCHEDULE O See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15 X	
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17	
If "Yes," complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒ **X****Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	41
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent.	1b	40
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .	10b	X
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **SEE SCHEDULE O**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
ROBERT CALAMO 2300 SOUTHERN BLVD BRONX, NY 10460

718-741-8211

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☒ X**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR. CRISTIAN SAMPER PRESIDENT & CEO	40.00 NONE	X		X				975,986.	NONE	261,947.
(2) ROBERT MENZI EVP CHIEF OPERATING OFFICER	40.00 0.20			X				1,019,490.	NONE	182,762.
(3) PAULA HAYES EVP CHIEF OF GLOBAL RESOURCES	40.00 NONE			X				400,481.	NONE	174,218.
(4) CHRISTOPHER J. MCKENZIE SVP GENERAL COUNSEL	40.00 0.50			X				399,775.	NONE	145,999.
(5) JAMES J. BREHENY EVP DIRECTOR OF ZOOS/AQUARIUM	40.00 NONE			X				369,973.	NONE	173,177.
(6) JOHN F. CALVELLI EVP PUBLIC AFFAIRS	40.00 0.10			X				422,424.	NONE	104,478.
(7) JOSEPH WALSTON EVP FIELD CONSERVATION	40.00 0.30			X				344,002.	NONE	105,954.
(8) CRAIG PIPER DIRECTOR OF CITY ZOOS	40.00 NONE					X		300,815.	NONE	126,215.
(9) ROBERT CALAMO VP & COMPTROLLER	40.00 0.50			X				306,395.	NONE	108,494.
(10) JELLE BOOT VP HUMAN RESOURCES	40.00 NONE					X		293,385.	NONE	115,346.
(11) LAURA STOLZENTHALER SVP & CFO	40.00 0.20			X				322,602.	NONE	83,502.
(12) NIKO RADJENOVIC VP BUSINESS SERVICES	40.00 NONE			X				298,037.	NONE	91,726.
(13) AMANDA FINE ASSOC DIR ASIA WILDLIFE HEALTH	40.00 NONE					X		281,705.	NONE	80,153.
(14) MARY DIXON SVP COMMUNICATIONS	40.00 NONE					X		262,210.	NONE	91,779.

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) SUSAN CHIN VP OF PLANNING AND DESIGN	40.00 NONE					X		256,314.	NONE	81,586.
(16) ALEJANDRO SANTO DOMINGO CHAIR & TRUSTEE	4.00 NONE	X		X				NONE	NONE	NONE
(17) HAMILTON E. JAMES VICE CHAIR & TRUSTEE	2.00 NONE	X		X				NONE	NONE	NONE
(18) THOMAS J. EDELMAN TREASURER & TRUSTEE	2.00 NONE	X		X				NONE	NONE	NONE
(19) ELIZABETH AINSLIE SECRETARY	2.00 NONE	X		X				NONE	NONE	NONE
(20) ERIC ADAMS EX OFFICIO TRUSTEE	0.50 NONE	X						NONE	NONE	NONE
(21) BRAD LANDER EX OFFICIO TRUSTEE	0.50 NONE	X						NONE	NONE	NONE
(22) ADRIENNE E. ADAMS EX OFFICIO TRUSTEE	0.50 NONE	X						NONE	NONE	NONE
(23) SUSAN DONOGHUE EX OFFICIO TRUSTEE	0.50 NONE	X						NONE	NONE	NONE
(24) VANESSA L. GIBSON EX OFFICIO TRUSTEE	0.50 NONE	X						NONE	NONE	NONE
(25) ANTONIO REYNOSO EX OFFICIO TRUSTEE	0.50 NONE	X						NONE	NONE	NONE
1b Sub-total								6,253,594.	NONE	1,927,336.
c Total from continuation sheets to Part VII, Section A								NONE	NONE	NONE
d Total (add lines 1b and 1c)								6,253,594.	NONE	1,927,336.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 177

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(26) GORDON E. DYAL TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(27) ANDREW H. TISCH TRUSTEE	2.00 NONE	X						NONE	NONE	NONE
(28) DAVID B. SCHIFF TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(29) DUNCAN A. CHAPMAN TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(30) KATHERINE L. DOLAN TRUSTEE	2.00 NONE	X						NONE	NONE	NONE
(31) CHRISTOPHER J. ELLIMAN TRUSTEE	2.00 NONE	X						NONE	NONE	NONE
(32) RUDOLPH F. CREW TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(33) O. ANDREAS HALVORSEN TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(34) PAUL A. GOULD TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(35) PETER T. GRAUER TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(36) JUDITH H. HAMILTON TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(37) JOHN N. IRWIN III TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(38) ROSINA M. BIERBAUM TRUSTEE	2.00 NONE	X						NONE	NONE	NONE
(39) AMBROSE K. MONELL TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(40) ADEBAYO O. OGUNLESI TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(41) DAVID J. MILLSTONE TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(42) WALTER C. SEDGWICK TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(43) CAROLINE N. SIDNAM TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(44) ROSELINDE TORRES TRUSTEE	2.00 NONE	X						NONE	NONE	NONE
(45) JULIA MARTON-LEFEVRE TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(46) FREDERICK W. BEINECKE TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(47) ANTONIA M. GRUMBACH TRUSTEE	2.00 NONE	X						NONE	NONE	NONE
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(48) JONATHAN D. GREEN TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(49) KATHERINE SHERRILL TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(50) JUAN MANUEL SANTOS TRUSTEE	2.00 NONE	X						NONE	NONE	NONE
(51) ROBERT B. ZOELICK TRUSTEE	1.00 NONE	X						NONE	NONE	NONE
(52) JAN HATZIUS TRUSTEE FROM 06/07/2022	1.00 NONE	X						NONE	NONE	NONE
(53) LORETTA M. STADLER TRUSTEE FROM 03/01/2022	1.00 NONE	X						NONE	NONE	NONE
(54) MARCEL VAN POECKE TRUSTEE FROM 10/26/2021	1.00 NONE	X						NONE	NONE	NONE
(55) AKIKO YAMAZAKI TRUSTEE FROM 10/26/2021	1.00 NONE	X						NONE	NONE	NONE
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SEE SCHEDULE O		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ **45**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	8,582,110.			
	c	Fundraising events	1c	2,811,119.			
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e	93,290,567.			
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	171,510,984.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 68,528,833.			
	h	Total. Add lines 1a-1f		276,194,780.			
	Program Service Revenue				Business Code		
2a		GATE, EXHIBIT ADMISSIONS		713990	38,950,891.	38,950,891.	
b		FEES AND CONTRACTS FROM GOVT		541700	39,721,529.	39,721,529.	
c		EDUCATION REVENUES		611710	2,754,906.	2,754,906.	
d		COLLECTION DEACCESSIONS		900099	10,769.	10,769.	
e		MEMBERSHIP DUES		900099	9,214,892.	9,214,892.	
f		All other program service revenue					
g		Total. Add lines 2a-2f			90,652,987.		
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)			2,447,507.	
	4	Income from investment of tax-exempt bond proceeds . .			NONE		
	5	Royalties			1,762.		1,762.
	6a	Gross rents	6a	(i) Real			
				(ii) Personal			
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	NONE	NONE		
	d	Net rental income or (loss)			NONE		
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities			
				(ii) Other			
	b	Less: cost or other basis and sales expenses	7b	162,876,796.	157,979,754.		
	c	Gain or (loss)	7c	4,897,042.			
	d	Net gain or (loss)			4,897,042.	1,085,990.	3,811,052.
8a	Gross income from fundraising events (not including \$ 2,811,119. of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b	2,114,133.	1,476,103.			
c	Net income or (loss) from fundraising events			638,030.		638,030.	
9a	Gross income from gaming activities. See Part IV, line 19	9a		NONE			
				NONE			
				NONE			
				NONE			
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities			NONE			
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b	33,313,458.	19,282,369.			
c	Net income or (loss) from sales of inventory			14,031,089.	597,910.	13,433,179.	
Miscellaneous Revenue				Business Code			
	11a	MISCELLANEOUS REVENUES		611710	1,900,081.		1,900,081.
	b	SPONSORSHIPS		900099	746,657.		746,657.
	c	ALTERNATIVE INVESTMENTS		901101	1,714,159.	1,714,159.	
	d	All other revenue					
	e	Total. Add lines 11a-11d			4,360,897.		
12	Total revenue. See instructions			393,224,094.	90,652,987.	3,398,059.	22,978,268.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	8,289,304.	8,289,304.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	69,136.	69,136.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	8,135,075.	8,135,075.		
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	5,440,101.	1,406,721.	3,554,401.	478,979.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	148,156,164.	124,502,041.	17,216,579.	6,437,544.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	9,395,410.	6,977,931.	1,803,834.	613,645.
9 Other employee benefits	4,637,735.	4,183,249.	453,646.	840.
10 Payroll taxes	7,337,014.	6,483,274.	527,000.	326,740.
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	1,409,771.	281,689.	1,128,082.	
c Accounting	645,353.	226,929.	418,424.	
d Lobbying	22,840.		22,840.	
e Professional fundraising services. See Part IV, line 17	1,321,071.			1,321,071.
f Investment management fees	4,502,687.		4,502,687.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	24,117,651.	22,022,176.	1,873,157.	222,318.
12 Advertising and promotion	4,718,278.	3,771,801.	68,403.	878,074.
13 Office expenses	5,464,047.	3,927,428.	944,848.	591,771.
14 Information technology	3,597,603.	1,671,565.	1,743,360.	182,678.
15 Royalties	NONE			
16 Occupancy	12,086,715.	12,012,314.	74,401.	
17 Travel	14,149,580.	13,797,060.	231,582.	120,938.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	609,819.	468,412.	77,468.	63,939.
20 Interest	5,657,707.	5,657,707.		
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	26,172,407.	25,739,435.	429,745.	3,227.
23 Insurance	5,850,366.	5,399,593.	450,773.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FOOD AND FORAGE	3,388,153.	3,388,153.		
b REPAIRS AND MAINTENANCE	10,254,846.	10,013,913.	235,606.	5,327.
c CURRENCY EXCHANGE LOSS	-681,627.	-681,627.		
d SUPPLIES	20,306,215.	19,112,790.	630,633.	562,792.
e All other expenses	1,974,865.	563,019.	855,345.	556,501.
25 Total functional expenses. Add lines 1 through 24e	337,028,286.	287,419,088.	37,242,814.	12,366,384.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	45,397,446.	1	41,038,134.
	2 Savings and temporary cash investments.	26,617,011.	2	92,609,883.
	3 Pledges and grants receivable, net	152,333,489.	3	142,990,712.
	4 Accounts receivable, net	362,772.	4	2,251,521.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	NONE	5	NONE
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	1,960,907.	8	3,327,554.
	9 Prepaid expenses and deferred charges	14,012,272.	9	15,293,454.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 861,545,346.		
	b Less: accumulated depreciation.	10b 421,579,849.		
		448,826,547.	10c	439,965,497.
	11 Investments - publicly traded securities.	20,593,536.	11	18,662,500.
	12 Investments - other securities. See Part IV, line 11.	540,279,101.	12	505,016,881.
	13 Investments - program-related. See Part IV, line 11.	NONE	13	NONE
	14 Intangible assets	NONE	14	NONE
15 Other assets. See Part IV, line 11	16,318,576.	15	10,213,862.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,266,701,657.	16	1,271,369,998.	
Liabilities	17 Accounts payable and accrued expenses.	75,889,443.	17	84,342,345.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	56,720,122.	19	45,212,110.
	20 Tax-exempt bond liabilities	NONE	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	NONE	23	NONE
	24 Unsecured notes and loans payable to unrelated third parties.	30,000,000.	24	NONE
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	222,351,119.	25	213,537,712.
	26 Total liabilities. Add lines 17 through 25.	384,960,684.	26	343,092,167.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	423,847,876.	27	413,115,435.
	28 Net assets with donor restrictions.	457,893,097.	28	515,162,396.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	881,740,973.	32	928,277,831.
33 Total liabilities and net assets/fund balances.	1,266,701,657.	33	1,271,369,998.	

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	393,224,094.
2	Total expenses (must equal Part IX, column (A), line 25)	2	337,028,286.
3	Revenue less expenses. Subtract line 2 from line 1	3	56,195,808.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	881,740,973.
5	Net unrealized gains (losses) on investments	5	-16,743,509.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O).	9	7,084,559.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	928,277,831.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . .

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form **990** (2021)

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	197,635,149.	181,826,674.	193,870,983.	178,750,407.	276,194,780.	1,028,277,993.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
4 Total. Add lines 1 through 3.	197,635,149.	181,826,674.	193,870,983.	178,750,407.	276,194,780.	1,028,277,993.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						39,029,059.
6 Public support. Subtract line 5 from line 4						989,248,934.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	197,635,149.	181,826,674.	193,870,983.	178,750,407.	276,194,780.	1,028,277,993.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	442,458.	601,117.	2,340,956.	13,780,850.	2,449,269.	19,614,650.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	553,624.				395,931.	949,555.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	6,072,371.	5,849,329.	2,478,649.	3,651,043.	4,760,871.	22,812,263.
11 Total support. Add lines 7 through 10						1,071,654,461.
12 Gross receipts from related activities, etc. (see instructions)					12	466,694,376.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	92.31 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	95.37 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization.		☒
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		☐
b 10%-facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2021

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Schedule A (Form 990) 2021

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2017	2018	2019	2020	2021	TOTAL
MISCELLANEOUS REVENUE	3,348,174.	2,261,446.	1,754,589.	2,956,954.	1,900,081.	12,221,244.
SPONSORSHIP, LICENSING	912,527.	1,267,482.	495,970.	440,589.	746,657.	3,863,225.
SPECIAL EVENTS REVENUES - GROS	1,811,670.	2,320,401.	228,090.	253,500.	2,114,133.	6,727,794.
TOTALS	6,072,371.	5,849,329.	2,478,649.	3,651,043.	4,760,871.	22,812,263.

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions ▶ \$
- 3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955. ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2021

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☒ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		26,801.	26,801.												
b Total lobbying expenditures to influence a legislative body (direct lobbying)		406,744.	406,744.												
c Total lobbying expenditures (add lines 1a and 1b)		433,545.	433,545.												
d Other exempt purpose expenditures		336,594,741.	336,594,741.												
e Total exempt purpose expenditures (add lines 1c and 1d)		337,028,286.	337,028,286.												
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.	1,000,000.												
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000.	250,000.												
h Subtract line 1g from line 1a. If zero or less, enter -0-		NONE	NONE												
i Subtract line 1f from line 1c. If zero or less, enter -0-		NONE	NONE												
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No													

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column (e))					6,000,000.
c Total lobbying expenditures	324,819.	446,198.	340,539.	433,545.	1,545,101.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	66,894.	48,332.	55,518.	26,801.	197,545.

Schedule C (Form 990) 2021

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year.	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions.	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SEE PAGE 4

Part IV Supplemental Information (continued)

SCHEDULE C, PART II-A, LINE 1

GRASSROOTS LOBBYING - WCS CONDUCTS SEVERAL CAMPAIGNS ON FEDERAL LEGISLATION REGARDING WILDLIFE CONSERVATION SOCIETY PRIORITIES, AND HAS AN ACTIVE PRESENCE ON THE WCS WEBSITE THAT REQUESTS INDIVIDUALS SEND EMAILS TO FEDERAL ELECTED OFFICIALS. IN ADDITION, THE WEBSITE WAS UTILIZED FOR GRASSROOTS OUTREACH ON THE CITY AND STATE LEVEL IN REGARDS TO FUNDING FOR ZOOS AND AQUARIUMS. DIRECT LOBBYING ON THE CITY, STATE AND FEDERAL LEVEL IS CONDUCTED IN REGARDS TO FUNDING FOR ZOOS AND GLOBAL CONSERVATION.

SCHEDULE C, PART II-A, LINE A

WCS HAS AFFILIATED ENTITIES, AS DESCRIBED IN IRC SECTION 4911(F), A LISTING OF WHICH MAY BE FOUND ON FORM 990, SCHEDULE R. WCS IS THE ONLY ENTITY IN THE GROUP WHICH CONDUCTS LOBBYING ACTIVITY, ALL OF WHICH IS REPORTED ON PART II-A, LINE 1.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Employer identification number

13-1740011

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year) . .		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____

(ii) Assets included in Form 990, Part X. ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____

b Assets included in Form 990, Part X. ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition d ☐ Loan or exchange program
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	499,660,769.	396,000,107.	430,260,536.	434,281,418.	435,992,216.
b Contributions	258,918.	288,848.	1,185,000.	110,000.	136,000.
c Net investment earnings, gains, and losses	6,790,595.	126,285,846.	-8,541,671.	22,299,055.	20,278,728.
d Grants or scholarships	386,130.	384,282.	392,110.	387,359.	373,206.
e Other expenditures for facilities and programs	20,789,554.	22,529,750.	26,511,648.	26,042,578.	21,752,320.
f Administrative expenses					
g End of year balance	485,534,598.	499,660,769.	396,000,107.	430,260,536.	434,281,418.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ 27.3000 %
 b Permanent endowment ▶ 56.2800 %
 c Term endowment ▶ 16.4200 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	X
(ii) Related organizations	3a(ii)	X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		651,268.		651,268.
b Buildings		416,498,879.	240,659,238.	175,839,641.
c Leasehold improvements		193,713,115.	132,402,095.	61,311,020.
d Equipment		57,362,638.	48,518,516.	8,844,122.
e Other		193,319,446.		193,319,446.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				439,965,497.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) MULTI ASSET CLASS	336,065,418.	FMV
(B) EQUITY/EQUITY FUNDS	79,750,270.	FMV
(C) ALTERNATIVE INVESTMENTS	63,663,128.	FMV
(D) NATURAL RESOURCES	3,201,678.	FMV
(E) SHORT TERM INVESTMENTS	22,336,387.	FMV
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶	505,016,881.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) . ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) POST RETIREMENT BEN OBLIGATION	45,883,859.
(3) ANNUITY LIABILITY	2,730,634.
(4) BONDS PAYABLE	164,923,219.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	213,537,712.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	405,784,978.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-16,743,509.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	36,607,229.
e	Add lines 2a through 2d	2e	19,863,720.
3	Subtract line 2e from line 1	3	385,921,258.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,502,687.
b	Other (Describe in Part XIII.)	4b	2,800,149.
c	Add lines 4a and 4b	4c	7,302,836.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	393,224,094.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	359,782,154.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	27,256,555.
e	Add lines 2a through 2d	2e	27,256,555.
3	Subtract line 2e from line 1	3	332,525,599.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,502,687.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	4,502,687.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	337,028,286.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE SUPPLEMENTAL PAGE

Part XIII Supplemental Information (continued)

SCHEDULE D, PART X - FIN 48 FOOTNOTE

WCS RECOGNIZES THE BENEFIT OF TAX POSITIONS WHEN IT IS MORE-LIKELY THAN-NOT THAT THE POSITION WILL BE SUSTAINABLE BASED ON THE MERITS OF THE POSITION. THERE ARE CERTAIN TRANSACTIONS WHICH COULD BE DEEMED "UNRELATED BUSINESS INCOME" AND WOULD RESULT IN A TAX LIABILITY. MANAGEMENT REVIEWS TRANSACTIONS TO ESTIMATE THE POTENTIAL TAX LIABILITIES USING A THRESHOLD OF MORE LIKELY THAN NOT OF BEING SUSTAINED. IT IS MANAGEMENT'S ESTIMATION THAT THERE ARE NO MATERIAL TAX LIABILITIES THAT NEED TO BE RECORDED.

SCHEDULE D, PART V - SUPPLEMENTAL FINANCIAL INFORMATION

ENDOWMENT FUNDS ARE USED TO SUPPORT WCS PROGRAMS AND PROJECTS AS DESIGNATED BY THE DONORS IN FURTHERING THE OVERALL MISSION OF WCS.

SCHEDULE D, PART XI, LINE 2D

POSTRETIREMENT-RELATED CHANGE	9,884,708
RESTAURANT, MERCHANDISE EXP	19,282,369
FOREIGN SUBSIDIARIES INCOME	7,367,352
US SUBSIDIARIES INCOME	72,800

TOTAL	36,607,229

SCHEDULE D, PART XI, LINE 4B

CAPITAL GAIN FROM K-1	1,085,990

Part XIII Supplemental Information *(continued)*

ORDINARY GAIN FROM K-1	1,714,159

TOTAL	2,800,149

SCHEDULE D, PART XII, LINE 2D

RESTAURANT, MERCHANDISE EXP	19,282,369
FOREIGN SUBSIDIARIES EXP	7,877,931
US SUBSIDIARIES EXP	96,255

TOTAL	27,256,555

COPY

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA/CARIBBEAN	4	85	PROGRAM SERVICES	CONSERVATION PROGRAM	5,138,067.
(2) CENTRAL AMERICA/CARIBBEAN			PROGRAM SERVICES	GRANTS & SCHOLARSHIPS	489,967.
(3) EAST ASIA AND THE PACIFIC	16	483	PROGRAM SERVICES	CONSERVATION PROGRAM	33,587,839.
(4) EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	GRANTS & SCHOLARSHIPS	1,832,703.
(5) EUROPE	2	20	PROGRAM SERVICES	CONSERVATION PROGRAM	202,635.
(6) EUROPE			PROGRAM SERVICES	GRANTS & SCHOLARSHIPS	725,785.
(7) RUSSIA/INDEPENDENT STATES	1	15	PROGRAM SERVICES	CONSERVATION PROGRAM	2,137,772.
(8) RUSSIA/INDEPENDENT STATES			PROGRAM SERVICES	GRANTS & SCHOLARSHIPS	6,474.
(9) SOUTH AMERICA	8	276	PROGRAM SERVICES	CONSERVATION PROGRAM	17,112,524.
(10) SOUTH AMERICA			PROGRAM SERVICES	GRANTS & SCHOLARSHIPS	1,556,605.
(11) SOUTH ASIA	5	181	PROGRAM SERVICES	CONSERVATION PROGRAM	2,424,079.
(12) SOUTH ASIA			PROGRAM SERVICES	GRANTS & SCHOLARSHIPS	1,202,403.
(13) SUB-SAHARAN AFRICA	46	1,554	PROGRAM SERVICES	CONSERVATION PROGRAM	49,844,788.
(14) SUB-SAHARAN AFRICA			PROGRAM SERVICES	GRANTS & SCHOLARSHIPS	2,235,398.
(15) NORTH AMERICA	8	47	PROGRAM SERVICES	CONSERVATION PROGRAM	32,400.
(16) NORTH AMERICA			PROGRAM SERVICES	GRANTS & SCHOLARSHIPS	85,740.
(17) CENTRAL AMERICA/CARIBBEAN			INVESTMENTS		73,718,793.
3a Subtotal	90	2,661.			192,333,972.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	90.	2,661.			192,333,972.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2021

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			CENT. AMERICA/CARIBBEAN	CONSERVATION	21,879.	CHECK/WIRE			
(2)			CENT. AMERICA/CARIBBEAN	CONSERVATION	17,051.	CHECK/WIRE			
(3)			CENT. AMERICA/CARIBBEAN	CONSERVATION	41,048.	CHECK/WIRE			
(4)			CENT. AMERICA/CARIBBEAN	CONSERVATION	20,000.	CHECK/WIRE			
(5)			CENT. AMERICA/CARIBBEAN	CONSERVATION	40,022.	CHECK/WIRE			
(6)			CENT. AMERICA/CARIBBEAN	CONSERVATION	7,650.	CHECK/WIRE			
(7)			CENT. AMERICA/CARIBBEAN	CONSERVATION	55,465.	CHECK/WIRE			
(8)			CENT. AMERICA/CARIBBEAN	CONSERVATION	11,200.	CHECK/WIRE			
(9)			CENT. AMERICA/CARIBBEAN	CONSERVATION	124,189.	CHECK/WIRE			
(10)			CENT. AMERICA/CARIBBEAN	CONSERVATION	9,548.	CHECK/WIRE			
(11)			CENT. AMERICA/CARIBBEAN	CONSERVATION	35,252.	CHECK/WIRE			
(12)			CENT. AMERICA/CARIBBEAN	CONSERVATION	13,935.	CHECK/WIRE			
(13)			CENT. AMERICA/CARIBBEAN	CONSERVATION	9,889.	CHECK/WIRE			
(14)			EAST ASIA/PACIFIC	CONSERVATION	20,000.	CHECK/WIRE			
(15)			EAST ASIA/PACIFIC	CONSERVATION	6,950.	CHECK/WIRE			
(16)			EAST ASIA/PACIFIC	CONSERVATION	25,000.	CHECK/WIRE			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ▶

3 Enter total number of other organizations or entities . . . ▶ **123**

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			EAST ASIA/PACIFIC	CONSERVATION	78,463.	CHECK/WIRE			
(2)			EAST ASIA/PACIFIC	CONSERVATION	21,320.	CHECK/WIRE			
(3)			EAST ASIA/PACIFIC	CONSERVATION	49,455.	CHECK/WIRE			
(4)			EAST ASIA/PACIFIC	CONSERVATION	37,731.	CHECK/WIRE			
(5)			EAST ASIA/PACIFIC	CONSERVATION	9,986.	CHECK/WIRE			
(6)			EAST ASIA/PACIFIC	CONSERVATION	80,405.	CHECK/WIRE			
(7)			EAST ASIA/PACIFIC	CONSERVATION	17,276.	CHECK/WIRE			
(8)			EAST ASIA/PACIFIC	CONSERVATION	16,000.	CHECK/WIRE			
(9)			EAST ASIA/PACIFIC	CONSERVATION	25,000.	CHECK/WIRE			
(10)			EAST ASIA/PACIFIC	CONSERVATION	60,657.	CHECK/WIRE			
(11)			EAST ASIA/PACIFIC	CONSERVATION	6,560.	CHECK/WIRE			
(12)			EAST ASIA/PACIFIC	CONSERVATION	40,000.	CHECK/WIRE			
(13)			EAST ASIA/PACIFIC	CONSERVATION	279,000.	CHECK/WIRE			
(14)			EAST ASIA/PACIFIC	CONSERVATION	42,740.	CHECK/WIRE			
(15)			EAST ASIA/PACIFIC	CONSERVATION	36,025.	CHECK/WIRE			
(16)			EAST ASIA/PACIFIC	CONSERVATION	25,352.	CHECK/WIRE			

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ▶
- 3 Enter total number of other organizations or entities . . . ▶

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			EAST ASIA/PACIFIC	CONSERVATION	104,357.	CHECK/WIRE			
(2)			EAST ASIA/PACIFIC	CONSERVATION	29,873.	CHECK/WIRE			
(3)			EAST ASIA/PACIFIC	CONSERVATION	43,996.	CHECK/WIRE			
(4)			EAST ASIA/PACIFIC	CONSERVATION	26,227.	CHECK/WIRE			
(5)			EAST ASIA/PACIFIC	CONSERVATION	20,000.	CHECK/WIRE			
(6)			EAST ASIA/PACIFIC	CONSERVATION	121,709.	CHECK/WIRE			
(7)			EAST ASIA/PACIFIC	CONSERVATION	86,550.	CHECK/WIRE			
(8)			EAST ASIA/PACIFIC	CONSERVATION	50,004.	CHECK/WIRE			
(9)			EAST ASIA/PACIFIC	CONSERVATION	23,420.	CHECK/WIRE			
(10)			EAST ASIA/PACIFIC	CONSERVATION	59,689.	CHECK/WIRE			
(11)			EAST ASIA/PACIFIC	CONSERVATION	27,988.	CHECK/WIRE			
(12)			EAST ASIA/PACIFIC	CONSERVATION	106,886.	CHECK/WIRE			
(13)			EAST ASIA/PACIFIC	CONSERVATION	18,761.	CHECK/WIRE			
(14)			EAST ASIA/PACIFIC	CONSERVATION	12,000.	CHECK/WIRE			
(15)			NORTH AMERICA	CONSERVATION	61,344.	CHECK/WIRE			
(16)			NORTH AMERICA	CONSERVATION	6,300.	CHECK/WIRE			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ►

3 Enter total number of other organizations or entities ►

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			NORTH AMERICA	CONSERVATION	16,016.	CHECK/WIRE			
(2)			RUSSIA/NEWLY IND. STATES	CONSERVATION	6,474.	CHECK/WIRE			
(3)			SOUTH AMERICA	CONSERVATION	6,534.	CHECK/WIRE			
(4)			SOUTH AMERICA	CONSERVATION	22,273.	CHECK/WIRE			
(5)			SOUTH AMERICA	CONSERVATION	78,652.	CHECK/WIRE			
(6)			SOUTH AMERICA	CONSERVATION	6,000.	CHECK/WIRE			
(7)			SOUTH AMERICA	CONSERVATION	9,850.	CHECK/WIRE			
(8)			SOUTH AMERICA	CONSERVATION	15,729.	CHECK/WIRE			
(9)			SOUTH AMERICA	CONSERVATION	42,593.	CHECK/WIRE			
(10)			SOUTH AMERICA	CONSERVATION	38,482.	CHECK/WIRE			
(11)			SOUTH AMERICA	CONSERVATION	33,123.	CHECK/WIRE			
(12)			SOUTH AMERICA	CONSERVATION	50,295.	CHECK/WIRE			
(13)			SOUTH AMERICA	CONSERVATION	22,730.	CHECK/WIRE			
(14)			SOUTH AMERICA	CONSERVATION	34,820.	CHECK/WIRE			
(15)			SOUTH AMERICA	CONSERVATION	17,166.	CHECK/WIRE			
(16)			SOUTH AMERICA	CONSERVATION	16,000.	CHECK/WIRE			

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ▶
- 3 Enter total number of other organizations or entities . . . ▶

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			SOUTH AMERICA	CONSERVATION	9,850.	CHECK/WIRE			
(2)			SOUTH AMERICA	CONSERVATION	24,000.	CHECK/WIRE			
(3)			SOUTH AMERICA	CONSERVATION	189,486.	CHECK/WIRE			
(4)			SOUTH AMERICA	CONSERVATION	19,996.	CHECK/WIRE			
(5)			SOUTH AMERICA	CONSERVATION	24,000.	CHECK/WIRE			
(6)			SOUTH AMERICA	CONSERVATION	19,050.	CHECK/WIRE			
(7)			SOUTH AMERICA	CONSERVATION	15,808.	CHECK/WIRE			
(8)			SOUTH AMERICA	CONSERVATION	46,449.	CHECK/WIRE			
(9)			SOUTH AMERICA	CONSERVATION	16,000.	CHECK/WIRE			
(10)			SOUTH AMERICA	CONSERVATION	25,288.	CHECK/WIRE			
(11)			SOUTH AMERICA	CONSERVATION	18,800.	CHECK/WIRE			
(12)			SOUTH AMERICA	CONSERVATION	28,873.	CHECK/WIRE			
(13)			SOUTH AMERICA	CONSERVATION	17,324.	CHECK/WIRE			
(14)			SOUTH AMERICA	CONSERVATION	12,292.	CHECK/WIRE			
(15)			SOUTH AMERICA	CONSERVATION	12,122.	CHECK/WIRE			
(16)			SOUTH AMERICA	CONSERVATION	31,415.	CHECK/WIRE			

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ▶
- 3 Enter total number of other organizations or entities . . . ▶

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			SOUTH AMERICA	CONSERVATION	21,617.	CHECK/WIRE			
(2)			SOUTH AMERICA	CONSERVATION	38,253.	CHECK/WIRE			
(3)			SOUTH AMERICA	CONSERVATION	40,961.	CHECK/WIRE			
(4)			SOUTH ASIA	CONSERVATION	1,166,570.	CHECK/WIRE			
(5)			SUB-SAHARAN AFRICA	CONSERVATION	5,882.	CHECK/WIRE			
(6)			SUB-SAHARAN AFRICA	CONSERVATION	65,571.	CHECK/WIRE			
(7)			SUB-SAHARAN AFRICA	CONSERVATION	82,178.	CHECK/WIRE			
(8)			SUB-SAHARAN AFRICA	CONSERVATION	20,958.	CHECK/WIRE			
(9)			SUB-SAHARAN AFRICA	CONSERVATION	53,189.	CHECK/WIRE			
(10)			SUB-SAHARAN AFRICA	CONSERVATION	18,200.	CHECK/WIRE			
(11)			SUB-SAHARAN AFRICA	CONSERVATION	43,598.	CHECK/WIRE			
(12)			SUB-SAHARAN AFRICA	CONSERVATION	80,676.	CHECK/WIRE			
(13)			SUB-SAHARAN AFRICA	CONSERVATION	974,048.	CHECK/WIRE			
(14)			SUB-SAHARAN AFRICA	CONSERVATION	155,559.	CHECK/WIRE			
(15)			SUB-SAHARAN AFRICA	CONSERVATION	18,128.	CHECK/WIRE			
(16)			SUB-SAHARAN AFRICA	CONSERVATION	21,281.	CHECK/WIRE			

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ►
- 3 Enter total number of other organizations or entities ►

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			SUB-SAHARAN AFRICA	CONSERVATION	31,027.	CHECK/WIRE			
(2)			SUB-SAHARAN AFRICA	CONSERVATION	10,000.	CHECK/WIRE			
(3)			SUB-SAHARAN AFRICA	CONSERVATION	20,000.	CHECK/WIRE			
(4)			SUB-SAHARAN AFRICA	CONSERVATION	73,853.	CHECK/WIRE			
(5)			SUB-SAHARAN AFRICA	CONSERVATION	38,950.	CHECK/WIRE			
(6)			SUB-SAHARAN AFRICA	CONSERVATION	7,000.	CHECK/WIRE			
(7)			SUB-SAHARAN AFRICA	CONSERVATION	222,057.	CHECK/WIRE			
(8)			SUB-SAHARAN AFRICA	CONSERVATION	10,000.	CHECK/WIRE			
(9)			SUB-SAHARAN AFRICA	CONSERVATION	9,972.	CHECK/WIRE			
(10)			SUB-SAHARAN AFRICA	CONSERVATION	49,294.	CHECK/WIRE			
(11)			SUB-SAHARAN AFRICA	CONSERVATION	80,210.	CHECK/WIRE			
(12)			SUB-SAHARAN AFRICA	CONSERVATION	10,000.	CHECK/WIRE			
(13)			SUB-SAHARAN AFRICA	CONSERVATION	35,600.	CHECK/WIRE			
(14)			SUB-SAHARAN AFRICA	CONSERVATION	15,319.	CHECK/WIRE			
(15)			EUROPE/ICELAND/GREENLAND	CONSERVATION	20,000.	CHECK/WIRE			
(16)			EUROPE/ICELAND/GREENLAND	CONSERVATION	43,500.	CHECK/WIRE			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ►

3 Enter total number of other organizations or entities ►

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			EUROPE/ICELAND/GREENLAND	CONSERVATION	197,887.	CHECK/WIRE			
(2)			EUROPE/ICELAND/GREENLAND	CONSERVATION	10,000.	CHECK/WIRE			
(3)			EUROPE/ICELAND/GREENLAND	CONSERVATION	62,428.	CHECK/WIRE			
(4)			EUROPE/ICELAND/GREENLAND	CONSERVATION	8,910.	CHECK/WIRE			
(5)			EUROPE/ICELAND/GREENLAND	CONSERVATION	114,797.	CHECK/WIRE			
(6)			EUROPE/ICELAND/GREENLAND	CONSERVATION	190,684.	CHECK/WIRE			
(7)			EUROPE/ICELAND/GREENLAND	CONSERVATION	15,702.	CHECK/WIRE			
(8)			EUROPE/ICELAND/GREENLAND	CONSERVATION	5,714.	CHECK/WIRE			
(9)			EUROPE/ICELAND/GREENLAND	CONSERVATION	8,000.	CHECK/WIRE			
(10)			EUROPE/ICELAND/GREENLAND	CONSERVATION	40,000.	CHECK/WIRE			
(11)			EUROPE/ICELAND/GREENLAND	CONSERVATION	5,158.	CHECK/WIRE			
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ▶

3 Enter total number of other organizations or entities . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) CONSERVATION-CA	CENT. AMERICA/CARIBBEAN	3	27,383.				
(2) SCHOLARSHIP-CA	CENT. AMERICA/CARIBBEAN	1	54,830.				
(3) SCHOLARSHIP-EA	EAST ASIA/PACIFIC	7	98,418.				
(4) CONSERVATION-EA	EAST ASIA/PACIFIC	20	109,141.				
(5) CONSERVATION-EU	EUROPE/ICELAND/GREENLAND	2	3,005.				
(6) CONSERVATION-NA	NORTH AMERICA	2	2,080.				
(7) CONSERVATION-SO AM	SOUTH AMERICA	20	498,349.				
(8) SCHOLARSHIP-SO AM	SOUTH AMERICA	3	44,475.				
(9) CONSERVATION-SO AS	SOUTH ASIA	5	4,101.				
(10) SCHOLARSHIP-SO AS	SOUTH ASIA	3	31,732.				
(11) CONSERVATION-SUB	SUB-SAHARAN AFRICA	15	24,923.				
(12) SCHOLARSHIP-SUB	SUB-SAHARAN AFRICA	3	50,711.				
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☒ Yes ☐ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471) ☒ Yes ☐ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621) ☒ Yes ☐ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865) ☒ Yes ☐ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990) ☐ Yes ☒ No

Schedule F (Form 990) 2021

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

PART I LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

GRANTEES ARE REQUIRED TO SUBMIT FINANCIAL AND PROGRAMMATIC REPORTS ON THE USE OF THE FUNDS BASED ON THE TERMS OF THE GRANT. IN ADDITION, SITE VISITS BY WCS STAFF TO REVIEW GRANTEE PROGRESS SUPPLEMENTS THOSE REPORTING REQUIREMENTS. SUB GRANTEES GO THROUGH A PRE ASSESSMENT TO DETERMINE THE AMOUNT OF MONITORING REQUIRED. WCS USES THE ACCRUAL METHOD OF ACCOUNTING.

PART I LINE 17 - INVESTMENTS

THIS AMOUNT REPRESENTS INVESTMENTS IN WCS'S LONG TERM PORTFOLIO DOMICILED IN THE REGION LISTED.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☒ Mail solicitations	e ☒ Solicitation of non-government grants
b ☒ Internet and email solicitations	f ☒ Solicitation of government grants
c ☒ Phone solicitations	g ☒ Special fundraising events
d ☒ In-person solicitations	

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ **Yes** ☐ **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
SEE SUPPLEMENT INFORMATION 1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				2,060,031.	1,321,071.	738,960.

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

ALL STATES

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		FALL GALA (event type)	SPRING GALA (event type)	2 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	2,060,031.	2,196,237.	668,984.	4,925,252.
	2 Less: Contributions	1,249,583.	1,086,000.	475,536.	2,811,119.
	3 Gross income (line 1 minus line 2)	810,448.	1,110,237.	193,448.	2,114,133.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	257,784.	291,968.	19,425.	569,177.
	7 Food and beverages	126,650.	148,049.	35,537.	310,236.
	8 Entertainment				
	9 Other direct expenses	240,796.	178,905.	176,989.	596,690.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				1,476,103.
11 Net income summary. Subtract line 10 from line 3, column (d)				638,030.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue				
1 Gross revenue				
Direct Expenses	2 Cash prizes			
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

SCH G, PART I, LINE 2B, COL(III)

STAGECOACH DIGITAL LLC FUNDS WERE SENT DIRECTLY TO WCS - STRATEGIC SOLICITATION.

INTEGRAL DC - LLC FUNDS WERE SENT DIRECTLY TO WCS - STRATEGIC PLANNING.

INTEGRATED NONPROFIT FUNDS WERE SENT DIRECTLY TO WCS - STRATEGIC PLANNING.

THE EVENT SHOP FUNDS WERE SENT DIRECTLY TO WCS - GALA.

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

PENTERA FUNDS WERE SENT DIRECTLY TO WCS - DEVELOPED PLANNED GIVING INITIATIVES.

A.B. DATA LTD FUNDS WERE SENT DIRECTLY TO WCS - STRATEGIC PLANNING.

CARE2.COM INC FUNDS WERE SENT DIRECTLY TO WCS - STRATEGIC PLANNING.

INTEGRATED NONPROFIT FUNDS WERE SENT DIRECTLY TO WCS - STRATEGIC PLANNING.

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

NAME:

STAGECOACH DIGITAL LLC

ADDRESS:

266 MAIN STREET
BURLINGTON, VT 05401

ACTIVITY :

STRATEGIC

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :

NONE

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :

862,829.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :

-862,829.

NAME:

INTEGRAL DC - LLC

ADDRESS:

1203 19TH STREET, N.W.
WASHINGTON, DC 20036

ACTIVITY :

STRATEGIC

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :

NONE

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :

195,000.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :

-195,000.

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

NAME:

INTEGRATED NONPROFIT

ADDRESS:

8801 EAST HAMPDEN AVENUE
DENVER, CO 80231

ACTIVITY :

STRATEGIC

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :

NONE

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :

12,675.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :

-12,675.

NAME:

THE EVENT SHOP

ADDRESS:

8 HATHAWAY LANE
VERONA, NJ 07044

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :

2,060,031.

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :

114,472.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :

1,945,559.

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

NAME:
PENTERA

ADDRESS:
8650 G COMMERCE PARK PLACE
INDIANAPOLIS, IN 46268

ACTIVITY :
PLANNED GIV

CUSTODY OR CONTROL OF CONTRIBUTION?
NO

GROSS RECEIPTS FROM ACTIVITY : NONE

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 67,808.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : -67,808.

NAME:
A.B. DATA LTD

ADDRESS:
600 AB DATA DRIVE
MILWAUKEE, WI 53217

ACTIVITY :
STRATEGIC

CUSTODY OR CONTROL OF CONTRIBUTION?
NO

GROSS RECEIPTS FROM ACTIVITY : NONE

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 58,287.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : -58,287.

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

NAME:

CARE2.COM INC

ADDRESS:

203 REDWOOD SHORES PARKWAY
REDWOOD CITY, CA 94065

ACTIVITY :

STRATEGIC

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :

NONE

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :

10,000.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :

-10,000.

COPY

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) CORNELL UNIVERSITY 341 PINE TREE ROAD ITHACA, NY 14850	15-0532082	501(C)3	132,000.				CONSERVATION
(2) NATURE CONSERVANCY 4245 N FAIRFAX DR ARLINGTON, VA 22203	53-0242652	501(C)3	1,120,190.				CONSERVATION
(3) TROUT UNLIMITED 1777 N KENT ST, STE 100, ARLINGTON, VA 2220	38-1612715	501(C)3	99,724.				CONSERVATION
(4) WORLD WILDLIFE FUND 1250 24TH ST NW WASHINGTON, DC 20037	52-1693387	501(C)3	2,440,810.				CONSERVATION
(5) METHOW SALMON RECOVERY FOUNDATION PO BOX 755 TWISP, WA 98856	91-2141473	501(C)3	99,576.				CONSERVATION
(6) THE OCEAN FOUNDATION 1320 19TH ST NW WASHINGTON, DC 20036	71-0863908	501(C)3	175,000.				CONSERVATION
(7) AFRICAN WILDLIFE FOUNDATION 1400 16TH STREET WASHINGTON, DC 20036	52-0781390	501(C)3	416,452.				CONSERVATION
(8) JANE GOODALL INSTITUTE 1595 SPRING HILL ROAD VIENNA, VA 22182	94-2474731	501(C)3	133,992.				CONSERVATION
(9) WORLD RESOURCE INSTITUTE 10 G STREET WASHINGTON, DC 20002	52-1257057	501(C)3	224,606.				CONSERVATION
(10) BLACKFEET TRIBE PO BOX 1090 BROWNING, MT 59417	81-0212955	501(C)3	25,000.				CONSERVATION
(11) CONSERVATION INTERNATIONAL 2201 CRYSTAL DR ARLINGTON, VA 22202	52-1497470	501(C)3	164,649.				CONSERVATION
(12) NATIONAL AUDUBON SOCIETY, INC 225 VARICK STREET NEW YORK, NY 10014	13-1624102	501(C)3	77,123.				CONSERVATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ► 50

3 Enter total number of other organizations listed in the line 1 table ► 3

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2021

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) FLORIDA INTERNATIONAL UNIVERSITY FOUNDATION 11200 SW 8TH ST MIAMI, FL 33199	23-7047106	501(C)3	200,483.				CONSERVATION
(2) UNIVERSITY OF MARYLAND CAMPUS DR COLLEGE PARK, MD 20742	52-1630673	501(C)3	9,519.				CONSERVATION
(3) ALASKA CONSERVATION FOUNDATION 1227 WEST 9TH AVE ANCHORAGE, AK 99501	92-0061466	501(C)3	22,296.				CONSERVATION
(4) CALIFORNIA WILDLIFE FOUNDATION 428 13TH STREET SUITE 10A OAKLAND, CA 94612	68-0234744	501(C)3	35,494.				CONSERVATION
(5) FRIENDS OF THE STATE BOTANICAL 2450 S MILLEDGE AVE ATHENS, GA 30605	23-7182479	501(C)3	14,144.				CONSERVATION
(6) LANDSWARD FOUNDATION 113 N SAN FRAN ST FLAGSTAFF, AZ 86001	86-0957662	501(C)3	44,749.				CONSERVATION
(7) MISSISSIPPI PARK CONNECTION 111 EAST KELLOGG BLVD SAINT PAUL, MN 55101	87-0786530	501(C)3	49,520.				CONSERVATION
(8) ONE EARTH CONSERVATION 82-52 211 ST HOLLIS HILLS, NY 11427	81-2059074	501(C)3	82,708.				CONSERVATION
(9) POINT BLUE CONSERVATION SCIENCE 3820 CYPRESS DR. #11 PETALUMA, CA 94954	94-1594250	501(C)3	84,190.				CONSERVATION
(10) CALIFORNIA OCEAN ALLIANCE 9099 SOQUEL DR APT0 APTOS, CA 95003	81-3669877	501(C)3	22,319.				CONSERVATION
(11) INTERNATIONAL FUND FOR ANIMAL WELFARE 290 SUMMER STREET YARMOUTH PORT, MA 02675	31-1594197	501(C)3	41,088.				CONSERVATION
(12) PANTHERA 8 WEST 40TH STREET NEW YORK, NY 10018	20-4668756	501(C)3	12,607.				CONSERVATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ►

3 Enter total number of other organizations listed in the line 1 table ►

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Schedule I (Form 990) 2021

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

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OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PAUL SMITHS COLLEGE OF ARTS AND SCIENCES PO BOX 265 PAUL SMITHS, NY 12970	15-0533545	501(C)3	27,490.				CONSERVATION
(2) WILDLIFE ALLIANCE INC 1441 BROADWAY NEW YORK, NY 10018	52-1934148	501(C)3	102,034.				CONSERVATION
(3) YELLOWSTONE TO YUKON CONSERV INITIATIVE PO BOX 157 BOZEMAN, MT 59771	81-0535303	501(C)3	33,333.				CONSERVATION
(4) GARDEN ISLAND RESOURCE 4253 RICE STREET LIHUE, HI 96766	99-0288553	501(C)3	173,250.				CONSERVATION
(5) BORDERLANDS RESTORATION NETWORK PO BOX 121 PATAGONIA, AZ 85624	47-2581032	501(C)3	163,189.				CONSERVATION
(6) CORENEWAL, INC. 59 SUMMERFIELD IRVINE, CA 92614	45-4660185	501(C)3	99,987.				CONSERVATION
(7) FARMS FOR ORPHANS 17756 LAURENCE CREEK LN LOVELAND, CO 80538	47-4045225	501(C)3	10,225.				CONSERVATION
(8) FLOWER HILL INSTITUTE PO BOX 692 JEMEZ PUEBLO, NM 87024	81-4300335	501(C)3	55,000.				CONSERVATION
(9) FUTURE WEST P.O. BOX 1253 BOZEMAN, MT 59771	27-1277635	501(C)3	24,000.				CONSERVATION
(10) INTERNATIONAL CONSERVATION CAUCUS FDN 1200 POTOMAC ST NW WASHINGTON, DC 20007	27-3152104	501(C)3	10,000.				CONSERVATION
(11) INTERTRIBAL BUFFALO COUNCIL 520 KANSAS CITY ST RAPID CITY, SD 57701	27-3029417	414(D)	25,000.				CONSERVATION
(12) INSIGHT CRIME INCORPORATED 4410 MASSACHUSETTS AVE WASHINGTON, DC 20016	82-3793490	501(C)3	43,384.				CONSERVATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ►

3 Enter total number of other organizations listed in the line 1 table ►

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Schedule I (Form 990) 2021

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) MOUNTAIN STUDIES INSTITUTE PO BOX 426 1315 SNOWDEN SILVERTON, CO 81433	73-1644103	501(C)3	166,569.				CONSERVATION
(2) NATURAL RESOURCES FOUNDATION 211 S PATERSON ST MADISON, WI 53703	39-1572034	501(C)3	100,000.				CONSERVATION
(3) NATIVE SCIENCE FIELD CENTER 504 SE BOUNDARY ST BROWNING, MT 59417	81-0378943	501(C)3	15,000.				CONSERVATION
(4) NATIVE VILLAGE OF KOTZEBUE PO BOX 296 KOTZENBUE, AR 99752	92-0060128	414(D)	8,800.				CONSERVATION
(5) NORTHWEST NATURAL RESOURCE GROUP 2701 1ST AVE, SUITE 240 SEATTLE, WA 98121	94-3172720	501(C)3	67,937.				CONSERVATION
(6) OCEAN EYE INC 2035 SUNSET LAKE RD NEWARK, DE 19702	32-0612449	C CORP	10,000.				CONSERVATION
(7) OIKONOS - ECOSYSTEM KNOWLEDGE PO BOX 1918 KAILUA, HI 96734	03-0385067	501(C)3	73,333.				CONSERVATION
(8) PIIKANI LODGE HEALTH INSTITUTE PO BOX 187 BROWNING, MT 59417	83-2766318	501(C)3	188,000.				CONSERVATION
(9) PRACTICAL FARMERS OF IOWA 1615 GOLDEN ASPEN AMES, IA 50010	42-1255174	501(C)3	166,667.				CONSERVATION
(10) ROCKEFELLER PHILANTHROPY ADVISORS 6 WEST 48TH ST NEW YORK, NY 10036	13-3615533	501(C)3	75,000.				CONSERVATION
(11) SOUTHWEST MICHIGAN LAND CONSERVANCY 70 BEESON RD NILES, MI 49120	46-1395796	501(C)3	89,910.				CONSERVATION
(12) THE CENTER FOR ADVANCED DEFENSE STUDIES 1201 I ST NW SUITE 200 WASHINGTON, DC 20005	73-1681366	501(C)3	137,117.				CONSERVATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ►

3 Enter total number of other organizations listed in the line 1 table ►

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2021

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) TOLANI LAKE ENTERPRISES HC 61 BOX 320 WINSLOW, AZ 86047	86-0999543	501(C)3	166,667.				CONSERVATION
(2) TUCSON AUDUBON SOCIETY 300 E UNIVERSITY TUCSON, AZ 85705	86-6053779	501(C)3	100,000.				CONSERVATION
(3) WETLANDS WATCH 2601 GRANBY ST. NORFOLK, VA 23517	54-2005763	501(C)3	20,631.				CONSERVATION
(4) STONE BARNS CENTER FOR FOOD & AGRICULTURE 630 BEDFORD ROAD POCANTICO HILLS, NY 10591	13-4150082	501(C)3	100,000.				CONSERVATION
(5) NATIONAL WILDLIFE FEDERATION 11100 WILDLIFE CENTER RESTON, VA 20190	53-0204616	501(C)3	298,020.				CONSERVATION
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2021

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 CONSERVATION	1	10,416.			
2 SCHOLARSHIPS	2	58,720.			
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

PART I, LINE 2

FUNDS GRANTED TO OTHER ORGANIZATIONS AND INDIVIDUALS ARE MONITORED THROUGH FINANCIAL REIMBURSEMENT PROCEDURES. FUNDS ARE RELEASED BASED ON EXPENDITURE REPORTS SUBMITTED WHICH ARE REVIEWED BY THE GRANT MANAGER IN THE RESPECTIVE FUNCTIONAL AREA OF THE WILDLIFE CONSERVATION SOCIETY. REPORTS ARE REVIEWED AND CHECKED OVER FOR ACCURACY AND BUDGETARY COMPLIANCE BEFORE REIMBURSEMENTS ARE ISSUED. IN CASES WHERE THE ORGANIZATION HAS BEEN ADVANCED FUNDS FOR THE GRANT, EXPENSE REPORTS ARE REQUIRED ON A QUARTERLY BASIS AND ARE REVIEWED BEFORE FURTHER ADVANCES

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

CAN BE ISSUED. THE WCS GLOBAL SCHOLARSHIP PROGRAM PROVIDES SUPPORT FOR YOUNG CONSERVATION PROFESSIONALS. SCHOLARS ARE NOMINATED BY WCS GLOBAL CONSERVATION STAFF AND ARE SELECTED BASED ON THEIR EXCEPTIONAL ABILITIES AND POTENTIAL TO BECOME LEADERS OF THE CONSERVATION MOVEMENT IN THEIR HOME COUNTRIES. THE WCS RESEARCH FELLOWSHIP PROGRAM (RFP) IS ONE OF THE OLDEST AND MOST PRESTIGIOUS SMALL GRANTS PROGRAMS IN THE FIELD OF WILDLIFE CONSERVATION. GRANTS ARE DESIGNED TO BUILD CAPACITY FOR THE NEXT GENERATION OF GLOBAL CONSERVATION LEADERS BY SUPPORTING INDIVIDUAL FIELD RESEARCH PROJECTS THAT HAVE A CLEAR APPLICATION TO THE CONSERVATION OF THREATENED WILDLIFE AND WILD PLACES.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

13-1740011

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel	☒ Housing allowance or residence for personal use
☐ Travel for companions	☐ Payments for business use of personal residence
☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees
☐ Discretionary spending account	☒ Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☒ Compensation committee	☐ Written employment contract
☒ Independent compensation consultant	☒ Compensation survey or study
☒ Form 990 of other organizations	☒ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b	X	
4c		X
5a		X
5b		X
6a	X	
6b		X
7	X	
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
DR. CRISTIAN SAMPER 1 PRESIDENT & CEO	(i)	679,483.	NONE	296,503.	227,107.	34,840.	1,237,933.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
JOHN F. CALVELLI 2 EVP PUBLIC AFFAIRS	(i)	401,192.	NONE	21,232.	69,638.	34,840.	526,902.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
PAULA HAYES 3 EVP CHIEF OF GLOBAL RESOURCES	(i)	397,673.	NONE	2,808.	139,378.	34,840.	574,699.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
ROBERT CALAMO 4 VP & COMPTROLLER	(i)	299,537.	NONE	6,858.	83,194.	25,300.	414,889.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
JAMES J. BREHENY 5 EVP DIRECTOR OF ZOOS/AQUARIUM	(i)	347,499.	NONE	22,474.	137,209.	35,968.	543,150.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
LAURA STOLZENTHALER 6 SVP & CFO	(i)	321,360.	NONE	1,242.	82,964.	538.	406,104.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
CHRISTOPHER J. MCKENZIE 7 SVP GENERAL COUNSEL	(i)	387,720.	10,000.	2,055.	115,378.	30,621.	545,774.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
ROBERT MENZI 8 EVP CHIEF OPERATING OFFICER	(i)	435,192.	NONE	584,298.	147,922.	34,840.	1,202,252.	510,275.
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
NIKO RADJENOVIC 9 VP BUSINESS SERVICES	(i)	257,043.	39,274.	1,720.	57,675.	34,051.	389,763.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
JOSEPH WALSTON 10 EVP FIELD CONSERVATION	(i)	343,192.	NONE	810.	71,114.	34,840.	449,956.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
JELLE BOOT 11 VP HUMAN RESOURCES	(i)	291,428.	NONE	1,957.	92,546.	22,800.	408,731.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
CRAIG PIPER 12 DIRECTOR OF CITY ZOOS	(i)	281,404.	NONE	19,411.	91,967.	34,248.	427,030.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
MARY DIXON 13 SVP COMMUNICATIONS	(i)	257,736.	NONE	4,474.	80,073.	11,706.	353,989.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
AMANDA FINE 14 ASSOC DIR ASIA WILDLIFE HEALTH	(i)	278,023.	NONE	3,682.	63,193.	16,960.	361,858.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
SUSAN CHIN 15 VP OF PLANNING AND DESIGN	(i)	253,992.	NONE	2,322.	69,380.	12,206.	337,900.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
16	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A - FRINGE OR EXPENSE EXPLANATION

WCS COMPENSATION FOR OFFICERS AND KEY EMPLOYEES HAS THREE MAIN COMPONENTS: (1) CASH COMPENSATION IN THE FORM OF BASE SALARY AND, FOR SPECIFIC POSITIONS, TAXABLE CASH ALLOWANCES FOR CERTAIN BUSINESS EXPENSES IN LIEU OF REIMBURSEMENT (E.G., AUTOMOBILE ALLOWANCE) AND, IN CERTAIN CIRCUMSTANCES, TAXABLE TUITION ALLOWANCE, INCENTIVE COMPENSATION AND DISCRETIONARY PERFORMANCE BONUSES; (2) NON-CASH TAXABLE AND NON-TAXABLE BENEFITS (E.G., GROUP LIFE, TAX PREPARATION(FOR WCS PRESIDENT ONLY), HEALTH AND LIFE INSURANCE); 3) IN CERTAIN CIRCUMSTANCES, DEFERRED COMPENSATION.

THE FOLLOWING PROVIDES REQUIRED RESPONSES TO PART I LINES 1A, 4B, AND 6A AS WELL AS OTHER SUPPLEMENTAL INFORMATION ON BASE COMPENSATION (COLUMN BI): AS REQUIRED BY FORM 990, BASE COMPENSATION INCLUDES EMPLOYEES' REGULAR, SICK AND VACATION PAY FOR THE CALENDAR YEAR ENDING DECEMBER 31, 2021 AS REPORTED ON THE EMPLOYEES' W-2 BOX 5. BASE COMPENSATION EXCLUDES PRE-TAX DEDUCTIONS FOR HEALTH INSURANCE PREMIUMS AND FLEXIBLE SPENDING

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

ACCOUNT CONTRIBUTIONS; THESE PRE-TAX DEDUCTIONS ARE REPORTED AS PART OF COLUMN D AS REQUIRED BY FORM 990 INSTRUCTIONS.

SUPPLEMENTAL INFORMATION ON OTHER REPORTABLE INCOME (COLUMN BIII) INCLUDING DISCLOSURE REQUIRED FOR PART I, LINE 1A ON HOUSING USE: THE TOTALS IN COLUMN BIII INCLUDE THE FOLLOWING COMPONENTS OF TAXABLE INCOME REPORTED ON THE EMPLOYEE'S W-2 FOR 2021: FOR PRESIDENT AND CEO CRISTIAN SAMPER THE FAIR MARKET VALUE OF HOUSING, TOTALING \$156,000. DR. SAMPER ALSO RECEIVED \$99,866 IN REIMBURSEMENTS FOR CHILDREN'S TUITION EXPENSE PURSUANT TO HIS EMPLOYMENT AGREEMENT. MR. MENZI RECEIVED \$48,000 IN REIMBURSEMENT FOR A HOUSING ALLOWANCE PURSUANT TO HIS EMPLOYMENT AGREEMENT.

ANY PAYMENTS FOR COMPENSATION UNDER MULTI-YEAR SUPPLEMENTAL NON-QUALIFIED COMPENSATION PLANS WHICH VESTED ARE REPORTED IN COLUMN BIII. THESE PAYMENTS WERE REPORTED AS TAXABLE INCOME ON THE EMPLOYEE'S W-2 FOR 2021. FOR ROBERT MENZI THE PAYMENT WAS \$510,275 OF WHICH \$510,275 WAS REPORTED AS DEFERRED COMPENSATION IN PREVIOUS YEARS.

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

COLUMN BIII ALSO INCLUDES THE VALUE OF TAXABLE GROUP LIFE PREMIUMS, AND ANY TUITION REIMBURSEMENT AND TAXABLE ALLOWANCES FOR AUTOMOBILE AND CELL PHONE USE, AND IN THE CASE OF THE PRESIDENT AND CEO, A TAX PREPARATION FEE WHICH IS A NON-CASH TAXABLE BENEFIT, PROVIDED TO CERTAIN OFFICERS AND KEY EMPLOYEES. AUTOMOBILE AND CELL PHONE ALLOWANCE, IF PROVIDED, ARE MADE IN LIEU OF REIMBURSEMENT FOR THOSE BUSINESS EXPENSES. AS A CONDITION OF EMPLOYMENT AND FOR THE CONVENIENCE OF WCS, THE PRESIDENT AND CEO IS REQUIRED TO RESIDE IN A WCS-OWNED APARTMENT AT WHICH FUNDRAISING AND OTHER MEETINGS ARE HELD FOR WCS'S PURPOSE AND BENEFIT. THE APARTMENT IS CENTRALLY LOCATED TO FACILITATE TRAVEL TO ALL OF WCS'S NEW YORK CITY LOCATIONS. WCS TREATS THE RENTAL VALUE OF THE APARTMENT AS A TAXABLE BENEFIT.

SUPPLEMENTAL INFORMATION ON RETIREMENT AND OTHER DEFERRED COMPENSATION (COLUMN C), INCLUDING DISCLOSURE REQUIRED FOR PART I, LINE 4B ON NON-QUALIFIED RETIREMENT PLANS; COLUMN C HAS TWO COMPONENTS: THE ESTIMATED PRESENT VALUE OF ACCRUED QUALIFIED PENSION BENEFIT EARNED IN

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

CALENDAR 2021, AND THE ESTIMATED ACCRUED VALUE OF THE SUPPLEMENTAL NON-QUALIFIED RETIREMENT PLANS CURRENTLY IN FORCE BUT NOT YET VESTED. THESE NON-QUALIFIED PLANS ARE DESCRIBED AS FOLLOWS: WCS HAS ESTABLISHED SUPPLEMENTAL NON-QUALIFIED RETIREMENT PLANS TO PROVIDE RETIREMENT BENEFITS TO EXECUTIVES WHICH WOULD OTHERWISE BE LOST DUE TO STATUTORY LIMITATIONS AND FOR THE PURPOSE OF RETAINING TALENT. FOR RETENTION PURPOSES, THESE PLANS ARE PAYABLE ON VARIOUS PRE-DETERMINED VESTING DATES SET FOR EACH PARTICIPANT. PAYMENT IS SUBJECT TO THE ACHIEVEMENT OF CERTAIN SERVICE REQUIREMENTS PROVIDED THAT THE INDIVIDUAL IS EMPLOYED BY WCS THROUGH THE VESTING DATE OR IN CERTAIN OTHER LIMITED CIRCUMSTANCES. EIGHT INDIVIDUALS PARTICIPATED IN THESE PLANS DURING THE REPORTING PERIOD, AND THE ESTIMATED ACCRUALS NOT YET VESTED ARE A COMPONENT OF DEFERRED COMPENSATION REPORTED IN COLUMN C FOR EIGHT OF THE INDIVIDUALS: (NOTE THAT THESE ACCRUALS ARE REPORTED AGAIN BELOW IN THE DISCLOSURE FOR PART I, LINE 4.) CRISTIAN SAMPER, PRESIDENT AND CEO \$146,049; ROBERT MENZI, EXECUTIVE VICE PRESIDENT AND CHIEF OPERATING OFFICER \$64,190; JOHN F. CALVELLI, EXECUTIVE VICE PRESIDENT FOR PUBLIC AFFAIRS -\$14,094; JAMES J. BREHENY, EXECUTIVE VICE PRESIDENT AND GENERAL DIRECTOR ZOOS AND

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

AQUARIUM AND DIRECTOR, BRONX ZOO \$41,413; CHRISTOPHER J. MCKENZIE, SENIOR VICE PRESIDENT AND GENERAL COUNSEL \$36,880; JOSEPH WALSTON, VICE PRESIDENT OF FIELD CONSERVATION \$7,937; LAURA STOLZENTHALER, SENIOR VICE PRESIDENT AND CHIEF FINANCIAL OFFICER \$9,259, PAULA HAYES, EXECUTIVE VICE PRESIDENT AND CHIEF OF GLOBAL RESOURCES \$75,805.

SUPPLEMENTAL INFORMATION ON NON-TAXABLE BENEFITS (COLUMN D) AND DISCLOSURE REQUIRED FOR PART I, LINE 1A: COLUMN D INCLUDES THE VALUE OF QUALIFIED HEALTH, DENTAL AND LONG-TERM DISABILITY INSURANCE PROVIDED TO WCS EMPLOYEES AND PRE-TAX EMPLOYEE CONTRIBUTIONS TO HEALTH INSURANCE PREMIUMS AND FLEXIBLE SPENDING PLANS. FOR JAMES BREHENY, EXECUTIVE VICE PRESIDENT AND GENERAL DIRECTOR ZOOS AND AQUARIUM AND DIRECTOR, BRONX ZOO, COLUMN D INCLUDES \$24,000 FOR THE IMPUTED RENTAL VALUE OF HOUSING. AS A CONDITION OF EMPLOYMENT AND FOR THE CONVENIENCE OF WCS, MR. BREHENY IS REQUIRED TO LIVE IN WCS HOUSING ON ZOO GROUNDS AND WCS TREATS THE VALUE OF SUCH HOUSING AS A NON-TAXABLE BENEFIT.

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4 - SEVERANCE, NONQUALIFIED, AND EQUITY-BASED PAYMENTS

	SEVERANCE	NON-QUALIFIED	EQUITY-BASED
CRISTIAN SAMPER	0	146,049	0
ROBERT MENZI	0	64,190	0
JOHN F. CALVELLI	0	-14,094	0
JAMES J. BREHENY	0	41,413	0
CHRISTOPHER J. MCKENZIE	0	36,880	0
JOSEPH WALSTON	0	7,937	0
LAURA STOLZENTHALER	0	9,259	0
PAULA HAYES	0	75,805	0

PART I, LINE 7 -NON-FIXED PAYMENTS PROVIDED

ONE SENIOR VICE PRESIDENT RECEIVED A NON-FIXED PAYMENT IN CALENDAR YEAR 2021, CHRISTOPHER MCKENZIE, SENIOR VICE PRESIDENT, GENERAL COUNSEL RECEIVED \$10,000. THIS WAS A ONE-TIME DISCRETIONARY BONUS IN RECOGNITION OF EXTRAORDINARY ACCOMPLISHMENTS DURING THE PRIOR YEAR. THE

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PAYMENT WAS REPORTED AS TAXABLE INCOME ON THE EMPLOYEE'S 2021 W-2.

PART I, LINE 6A

DISCLOSURE REQUIRED FOR PART I, LINE 6A REGARDING CONTINGENT COMPENSATION (COLUMN BII); THIS COLUMN REPORTS \$39,274 INCENTIVE PAYMENT TO NIKO RADJENOVIC, VICE PRESIDENT FOR BUSINESS SERVICES, FOR THE PREVIOUS FISCAL YEAR. AS A CONDITION OF HIS EMPLOYMENT, MR. RADJENOVIC RECEIVES A PORTION OF HIS COMPENSATION AS A VARIABLE INCENTIVE PAYMENT DETERMINED BY A FORMULA BASED ON NET INCOME RESULTS OF CERTAIN AUXILIARY SERVICES DEPARTMENTS IN HIS DIVISION DURING THE FISCAL YEAR. THE REPORTED \$39,274 PAYMENT WAS MADE FOR THE FISCAL YEAR ENDING JUNE 30, 2021 AND WAS REPORTED AS TAXABLE INCOME ON MR. RADJENOVIC'S 2021 W-2.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	80	68,528,833.	MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2021

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

PART 1 COLUMN B

THE NUMBER IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS.

COPY

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2021

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WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT CONTINUED

1. THE WILDLIFE CONSERVATION SOCIETY'S NIGERIA PROGRAM USED A SERIES OF CAMERA TRAPS TO CAPTURE IMAGES FROM NIGERIA'S AFI MOUNTAIN WILDLIFE SANCTUARY REVEALING AN ARRAY OF PRIMATES AND OTHER WILDLIFE THAT LIVE IN THIS 100 SQUARE KILOMETER (38.6 SQUARE MILE) PROTECTED AREA. THE IMAGES SHOW CROSS RIVER GORILLAS (GORILLA GORILLA DIEHLI) - THE RAREST GORILLA SUBSPECIES ON THE PLANET WHOSE TOTAL POPULATION NUMBERS PERHAPS 300 INDIVIDUALS - ALONG WITH NIGERIA-CAMEROON CHIMPANZEES (PAN TROGLODYTES ELLIOTI), DRILLS (MANDRILLUS LEUCOPHAEUS), AND RED RIVER HOGS (POTAMOCHOERUS PORCUS).

AFI MOUNTAIN WILDLIFE SANCTUARY WAS ESTABLISHED BY CROSS RIVER STATE GOVERNMENT IN 2000 TO PROTECT CROSS RIVER GORILLAS AND OTHER ENDANGERED WILDLIFE. IT IS CURRENTLY PROTECTED BY 13 COMMUNITY RANGERS - ONE FROM EACH OF THE 13 COMMUNITIES THAT SURROUND THE SANCTUARY -EMPLOYED BY THE WCS NIGERIA PROGRAM. THE RANGERS PATROL THE SANCTUARY TO DISCOURAGE HUNTING, AND LAST YEAR ALONE REMOVED 2,405 WIRE SNARES. ALTHOUGH THESE SNARES ARE SET FOR SMALL GAME SUCH AS PORCUPINES, HYRAX AND CANE-RATS THEY CAN ALSO TRAP INFANT GORILLAS AND SO REPRESENT A SERIOUS THREAT TO THE SPECIES RECOVERY. LOGGING AND ILLEGAL FARMS ARE ALSO A MAJOR PROBLEM AT AFI, PARTICULARLY IN THE SURROUNDING LOWLANDS. IN ADDITION TO RANGER PATROLS WCS IS ALSO WORKING WITH COCOA FARMERS AROUND THE SANCTUARY TO IMPROVE THE SUSTAINABILITY OF CURRENT FARMING PRACTICES AND REDUCE RATES OF FOREST LOSS BY MAKING EXISTING COCOA FARMS MORE PRODUCTIVE.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

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Employer identification number

WILDLIFE CONSERVATION SOCIETY

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2. THE WILDLIFE CONSERVATION SOCIETY (WCS), THE EUROPEAN UNION (EU), AND THE FISHERIES ADMINISTRATION OF THE MINISTRY OF AGRICULTURE, FORESTRY AND FISHERIES, RELEASED 51 CRITICALLY ENDANGERED ROYAL TURTLES INTO THE SRE AMBEL RIVER SYSTEM IN CHAMKAR LUONG COMMUNE, KAMPONG SEILA DISTRICT OF PREAH SIHANOUK PROVINCE. ALL THE 51 ROYAL TURTLES, GLOBALLY KNOWN AS SOUTHERN RIVER TERRAPIN (BATAGUR AFFINIS), WERE COLLECTED IMMEDIATELY AFTER EMERGING FROM THEIR NESTS ALONG THE SRE AMBEL RIVER AND KAMPONG LEU RIVER IN KOH KONG AND PREAH SIHANOUK PROVINCES FROM 2006 TO 2015 AND SENT TO KOH KONG REPTILE CONSERVATION CENTER IN TUOL KORKI VILLAGE, TUOL KORKI COMMUNE OF MONDUL SEIMA DISTRICT, WHERE THEY HAVE BEEN CARED FOR AND PREPARED FOR A LIFE IN THE WILD.

THE TURTLES, 31 FEMALES AND 20 MALES, RANGE IN AGE FROM 6 TO 15 YEARS-OLD. EACH TURTLE WAS IMPLANTED WITH A MICROCHIP, AND AN ACOUSTIC TRANSMITTER WAS ATTACHED TO THEIR SHELL. THESE MEASURES WILL ALLOW THE CONSERVATION TEAM TO MONITOR EACH INDIVIDUAL AND TRACK THEIR MOVEMENTS THROUGH THE RIVER SYSTEM. THE EUROPEAN UNION IS FUNDING THIS WILDLIFE CONSERVATION PROJECT, IN WHICH WCS AND THE FIA PARTNER WITH LOCAL COMMUNITIES TO COUNTER ILLEGAL WILDLIFE TRAFFICKING AND TO PROTECT ENDANGERED SPECIES. IN ADDITION TO SUPPORTING THIS WORK, THE EUROPEAN UNION IS ALSO A KEY DEVELOPMENT PARTNER TO SUSTAINABLE FISHERIES MANAGEMENT IN CAMBODIA.

THE ROYAL TURTLE IS AMONG THE WORLD'S 25 MOST ENDANGERED TORTOISES AND FRESHWATER TURTLES, LISTED ON THE IUCN RED LIST AS CRITICALLY

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ENDANGERED. THE ROYAL TURTLE WAS BELIEVED EXTINCT IN CAMBODIA UNTIL 2000, WHEN A SMALL POPULATION WAS REDISCOVERED BY FISHERIES ADMINISTRATION (FIA) AND WCS IN THE SRE AMBEL RIVER. SINCE THEN, WCS AND FIA HAVE BEEN WORKING TOGETHER TO PROTECT THE SPECIES FROM EXTINCTION. CONSERVATION ACTIVITIES INCLUDE A NEST PROTECTION PROGRAM, HEAD-STARTING OF YOUNG TURTLES, LAW ENFORCEMENT, RESEARCH AND MONITORING, PREVENTION OF ILLEGAL TRADE, AND OUTREACH AND LIVELIHOOD SUPPORT. THE CONTINUED SAND DREDGING, ILLEGAL FISHING, OVEREXPLOITATION AND LOSS OF HABITAT RESULTING FROM LAND GRABBING AND CLEARANCE OF RIPARIAN FLOODED FOREST, ARE MAJOR THREATS TO THE SURVIVAL OF THESE SPECIES WHICH REMAINS AT GREAT RISK OF EXTINCTION.

3. THE WILDLIFE CONSERVATION SOCIETY IS SCALING UP CONSERVATION EFFORTS IN THE CONGO BASIN AND ANDEAN-AMAZON COUNTRIES, WITH SUPPORT FROM THE BEZOS EARTH FUND TO WORK IN PARTNERSHIP WITH GOVERNMENTS, INDIGENOUS PEOPLES AND LOCAL COMMUNITIES (IPLCS) AND OTHER ORGANIZATIONS.

THE EARTH FUND WILL PROVIDE SUPPORT FOR WCS'S EFFORTS IN THE ANDES-AMAZON AND FOR WCS'S EFFORTS IN THE CONGO BASIN TO SUPPORT THE CONSERVATION AND PRESERVATION OF AT LEAST 30 PERCENT OF THE PLANET BY 2030, ALSO KNOWN AS 30X30. STUDIES SHOW THAT PROTECTED AREAS ARE ONE OF THE MOST COST-EFFECTIVE WAYS TO SAFEGUARD NATURE, PROTECT VULNERABLE HUMAN POPULATIONS, AND TACKLE CLIMATE CHANGE, PROVIDED THEY ARE LOCATED IN THE MOST IMPORTANT PLACES, ARE WELL-MANAGED, AND RESPECT THE RIGHTS AND NEEDS OF IPLCS. IN ADDITION TO PROTECTED AREAS, THIS FUNDING WILL EXPLORE NEW MECHANISMS TO SUPPORT IPLCS IN SECURING AND MANAGING THEIR TRADITIONAL FORESTS.

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WCS TEAMS HAVE WORKED IN THE ANDES-AMAZON AND THE CONGO BASIN FOR MORE THAN 30 YEARS IN SOME OF THE REGIONS' MOST ECOLOGICALLY INTACT FORESTS. THE ANDES-AMAZON IS THE MOST BIODIVERSE REGION IN THE WORLD AND HOLDS SOME OF THE MOST IMPORTANT CARBON STOCKS IN SOUTH AMERICA. THE CONGO BASIN IS THE MOST BIODIVERSE REGION IN AFRICA AND THE WORLD'S SINGLE LARGEST TROPICAL NET CARBON SINK.

4. THE WILDLIFE CONSERVATION SOCIETY (WCS) AND THE THAI GOVERNMENT HAVE SEEN SUCCESS IN USING A PASSIVE FENCE THAT GUIDES ELEPHANTS AWAY FROM AGRICULTURAL FIELDS ADJACENT TO THAILAND'S LARGEST NATIONAL PARK. THESE FENCES HAVE SHARPLY REDUCED CROP-RAIDING INCIDENTS. THE FENCE GUIDES ELEPHANTS TO KEEP THEM INSIDE THE PARK WHILE STILL ALLOWING FOR OTHER SMALLER WILDLIFE - INCLUDING BABY ELEPHANTS - TO PASS THROUGH. OVERALL, THE NUMBER OF HUMAN-ELEPHANT INCIDENTS IN THE AREA HAVE DECREASED BY AROUND 90 PERCENT-BASED ON THIS SUCCESS, THE DEPARTMENT OF NATIONAL PARKS, WILDLIFE AND PLANT CONSERVATION IS NOW EXTENDING AN ADDITIONAL 43-KILOMETERS (26.7 MILES) OF FENCING ON BOTH THE EASTERN AND WESTERN EDGES OF THE ENCLAVE, ALLOWING HUMANS AND ELEPHANTS TO SHARE THE LANDSCAPE WITH REDUCED NEGATIVE IMPACTS ON BOTH SIDES. HUMAN-ELEPHANT CONFLICT, ESPECIALLY CROP RAIDING, GENERATES ANTAGONISTIC ATTITUDES TOWARD ELEPHANTS AND CAN LEAD TO FARMERS KILLING ELEPHANTS AND/OR DESTROYING THEIR HABITAT. IN KAENG KRACHAN NATIONAL PARK ELEPHANTS HAVE HISTORICALLY ENGAGED IN RAIDING FIELDS OF BANANA AND PINEAPPLE AROUND A KEY AGRICULTURAL ENCLAVE IN THE SOUTH OF THE PARK.

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FORM 990, PART III, LINE 4B - SECOND ACCOMPLISHMENT CONTINUED

1. THE WILDLIFE CONSERVATION SOCIETY'S (WCS'S) BRONX ZOO IS WORKING WITH PARTNERS ON A MULTI-YEAR PROGRAM TO SAVE THE EASTERN HELLBENDER, AN AQUATIC AMPHIBIAN SPECIES AND ONE OF THE WORLD'S LARGEST SALAMANDERS. AS PART OF THIS CONSERVATION EFFORT, 124 EASTERN HELLBENDERS RAISED AT THE BRONX ZOO WERE RELEASED INTO STREAMS IN THE UPPER SUSQUEHANNA RIVER WATERSHED. NATIVE TO NEW YORK STATE AND MUCH OF THE NORTHEASTERN UNITED STATES, THEY ARE A SPECIES OF GIANT SALAMANDER THAT CAN MEASURE NEARLY TWO FEET IN LENGTH AS ADULTS. ONLY TWO LARGER SALAMANDER SPECIES ARE KNOWN - THE JAPANESE GIANT SALAMANDER AND THE CHINESE HELLBENDER - BOTH CAN GROW UP TO SIX FEET LONG. NEW YORK STATE LISTS THE EASTERN HELLBENDER AS A SPECIES OF SPECIAL CONCERN. POPULATIONS ARE DECLINING DUE TO SEVERAL FACTORS INCLUDING DISEASE, POLLUTION, AND HABITAT DESTRUCTION. THE BRONX ZOO IS WORKING WITH PARTNERS FROM LYCOMING COLLEGE IN WILLIAMSPORT, PA; SUNY COLLEGE OF ENVIRONMENTAL SCIENCE AND FORESTRY IN SYRACUSE, NY; AND THE WETLAND TRUST BASED IN BURDETTE, NY TO INCREASE THE NUMBER OF HELLBENDERS IN THE UPPER SUSQUEHANNA RIVER WATERSHED. DURING THEIR TIME AT THE BRONX ZOO, THE ZOO'S HERPETOLOGY DEPARTMENT STAFF OVERSAW THE HUSBANDRY AND MANAGEMENT OF THE SPECIES TO ENSURE THEIR HEALTH AND DEVELOPMENT. THE OFF-EXHIBIT AMPHIBIAN PROPAGATION CENTER AT THE BRONX ZOO IS A FACILITY WITH A CUSTOM BUILT WATER PURIFICATION SYSTEM THAT KEEPS THE WATER CHEMISTRY AT OPTIMAL CONDITIONS FOR THE SPECIES.

2. THE NEW YORK AQUARIUM HAD TWO CALIFORNIA SEA LION (ZALOPHUS CALIFORNIANUS) BIRTHS. DORY GAVE BIRTH TO A HEALTHY FEMALE PUP THIS IS

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HER THIRD PREGNANCY SINCE SHE CAME TO THE NEW YORK AQUARIUM IN 2017.

TWELVE-YEAR-OLD HARBOR SEAL (PHOCA VITULINA) KORDY GAVE BIRTH TO A
HEALTHY FEMALE PUP "LUNA" THIS IS HER FIRST PREGNANCY SINCE SHE ARRIVED
FROM THE ALASKA SEALIFE CENTER.

3. THE BRONX ZOO WELCOMED A COQUEREL'S SIFAKA (PROPTHECUS COQUERELI).
THE BIRTH IS THE RESULT OF THE HARD WORK AND HUSBANDRY EXPERTISE OF THE
BRONX ZOO'S KEEPERS. THE BRONX ZOO BREEDS SIFAKAS AS PART OF THE SPECIES
SURVIVAL PLAN (SSP) PROGRAM, A COOPERATIVE BREEDING PROGRAM ADMINISTERED
BY THE ASSOCIATION OF ZOOS AND AQUARIUMS (AZA) TO MAINTAIN GENETIC
DIVERSITY AND DEMOGRAPHIC STABILITY IN ZOO POPULATIONS. SIX SPECIES OF
LEMURS, INCLUDING COQUEREL'S SIFAKAS, CAN BE SEEN IN THE ZOO'S
MADAGASCAR! EXHIBIT. EXHIBIT TIMES FOR THE BABY MAY VARY AS IT CONTINUES
TO ACCLIMATE AND BOND WITH ITS MOTHER. LIKE ALL LEMUR SPECIES,
COQUEREL'S SIFAKAS ARE FOUND ONLY ON THE ISLAND NATION OF MADAGASCAR. THE
SPECIES IS CLASSIFIED AS CRITICALLY ENDANGERED BY THE INTERNATIONAL UNION
FOR CONSERVATION OF NATURE (IUCN). NUMBERS IN THE WILD ARE DECREASING DUE
TO DEFORESTATION AND OTHER HUMAN ACTIVITIES.

4. THE NEW YORK AQUARIUM ACQUIRED AN EGG MASS OF FLAMBOYANT CUTTLEFISH
(METASEPIA PFEFFERI) AS A DONATION FROM MONTEREY BAY. THE EGGS DEVELOPED
AND HATCHLINGS WERE COLLECTED. THESE HATCHLINGS PROVIDE A NEW GENETIC
SUBGROUP AS WE CONTINUE TO PROPAGATE THIS SPECIES. NYA IS ONE OF ONLY
FOUR NORTH AMERICAN INSTITUTIONS THAT SUCCESSFULLY PROPAGATE THIS
SPECIES. THE OTHERS INCLUDE MONTEREY BAY AQUARIUM, MOTE MARINE LAB &

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AQUARIUM IN SARASOTA, FL, AND MARINE BIOLOGICAL LABORATORY IN WOODS HOLE, MA. THE AQUARIUM ALSO ACQUIRED AN EGG MASS OF DWARF CUTTLEFISH (SEPIA BANDENSIS) AS A DONATION FROM COLUMBIA UNIVERSITY. ACQUISITIONS FROM COLUMBIA AND OTHERS WILL HELP US DIVERSIFY THE GENETICS OF OUR GROUP IN ORDER TO ENHANCE THE BREEDING PROGRAM SUCCESS.

5. THE BRONX ZOO COLLABORATED WITH THE HUMANE SOCIETY OF THE UNITED STATES (HSUS), NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION (NYSDEC), AND THEN NEW YORK CITY POLICE DEPARTMENT (NYPD) TO REMOVE AN 11-MONTH-OLD, APPROXIMATELY 80-POUND, FEMALE COUGAR FROM A NEW YORK CITY HOME. THE HSUS WAS ON SCENE WITH THE OWNER WHO SURRENDERED THE COUGAR. THE NYSDEC AND NYPD WORKED TO COORDINATE THE SAFE REMOVAL OF THE BIG CAT FROM THE HOME AND TRANSPORT HER TO THE BRONX ZOO WHERE SHE WAS CARED FOR BY VETERINARIANS AND ANIMAL CARE STAFF UNTIL HER TRANSPORT TO AN ARKANSAS ANIMAL SANCTUARY. THE COUGAR IS NOW AT TURPENTINE CREEK, AN ACCREDITED SANCTUARY WHERE SHE WILL RECEIVE LIFELONG CARE. THE BRONX ZOO HAS LONG HISTORY OF ASSISTING IN CASES INVOLVING DANGEROUS ANIMALS IN PRIVATE RESIDENCES THAT THREATEN PUBLIC SAFETY.

6. THE NEW YORK AQUARIUM STAFF PARTICIPATED IN SEVERAL RESEARCH TRIPS. ONE OF WHICH WAS A NY SEASCAPE SAND TIGER SHARK HABITAT USE AND HEALTH SAMPLING STUDIES. A POP-UP SATELLITE TAG WAS ATTACHED TO A JUVENILE SAND TIGER SHARK IN HOPES OF LEARNING MORE ABOUT THE SPECIES WINTER NURSERY AREAS. ON ANOTHER TRIP, ACOUSTIC RECEIVERS WERE ALSO ATTACHED TO TWO COAST GUARD BUOYS. TEAM MEMBERS ALSO PARTICIPATED ON A TRIP TO MONITOR

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SHORTFIN MAKO SHARKS AND TO ATTACH SATELLITE TAGS TO STUDY THE SPECIES
MIGRATION PATTERN. WHILE THE TEAM DID NOT LOCATE MAKO SHARKS ON THIS
TRIP, THEY DID CATCH A JUVENILE THRESHER SHARK THAT WAS RELEASED.

7. SIX KOMODO DRAGONS (VARANUS KOMODOENSIS) HAVE HATCHED AT THE BRONX
ZOO, THE FIRST TIME THIS SPECIES HAS SUCCESSFULLY BRED IN THE 122-YEAR
HISTORY OF THE ZOO. THE SUCCESSFUL BREEDING IS THE RESULT OF YEARS OF
WORK BY THE ZOO'S HERPETOLOGY DEPARTMENT STAFF. KEEPERS HAVE TO
CAREFULLY MONITOR THE ADULT KOMODOS WHEN THEY ARE PAIRED FOR MATING AS
COURTSHIP BEHAVIORS CAN SOMETIMES BECOME AGGRESSIVE. AFTER A SUCCESSFUL
INTRODUCTION, THE PAIR OF KOMODOS BRED AND THE FEMALE LAID A CLUTCH OF
EGGS. THE EGGS WERE PLACED IN AN INCUBATOR WHERE THEY WERE CAREFULLY
MONITORED FOR APPROXIMATELY SEVEN MONTHS BEFORE THEY HATCHED. THE
HATCHING OF THESE KOMODOS IS AN OUTCOME OF THE SPECIES SURVIVAL PLAN
(SSP), A COOPERATIVE BREEDING AND MANAGEMENT PROGRAM ADMINISTERED BY THE
ASSOCIATION OF ZOOS AND AQUARIUMS (AZA) TO MAINTAIN GENETIC DIVERSITY AND
DEMOGRAPHIC STABILITY IN ZOO POPULATIONS. THE BRONX ZOO OPENED THE KOMODO
DRAGON EXHIBIT IN ZOO CENTER IN 2014, WHICH MARKED THE FIRST TIME THE
SPECIES WAS HOUSED IN THE ZOO SINCE THE 1950S. THE ADULT KOMODOS CAN BE
SEEN IN ZOO CENTER, WHILE SOME OF THE NEW HATCHLINGS ARE ON EXHIBIT IN
THE BRONX ZOO'S WORLD OF REPTILES. KOMODO DRAGONS ARE THE WORLD'S
LARGEST LIVING LIZARD SPECIES. AS ADULTS THEY CAN WEIGH MORE THAN 150 LBS
AND MEASURE UP TO 10 FEET IN LENGTH. THEY ARE NATIVE TO THE EASTERN
INDONESIAN ISLANDS OF KOMODO, FLORES, RINCA, PADAR, GILI MOTANG, AND NUSA
KODE. THE SPECIES IS CLASSIFIED AS ENDANGERED BY THE INTERNATIONAL UNION

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FOR CONSERVATION OF NATURE (IUCN). SOME ESTIMATES INDICATE THERE ARE
FEWER THAN 2,500 KOMODO DRAGONS REMAINING IN THE WILD, WITH POSSIBLY AS
FEW AS 350 BREEDING FEMALES.

8. DIVERS FROM NEW AQUARIUM MADE UP OF VOLUNTEERS AND STAFF CONDUCTED
FOUR DAYS OF DIVING OFF CONEY ISLAND BEACH TO ASSESS THE SITE'S VIABILITY
FOR FUTURE COLLECTIONS AND TRAINING. A SPECIES LIST WAS ESTABLISHED AND
THE DEBRIS FIELD FOR THE OLD DREAMLAND PIER WAS LOCATED. AFTER THE
DREAMLAND AMUSEMENT PARK BURNED DOWN IN 1911, THE PIER RUINS WERE LEFT ON
THE SEA FLOOR NEAR THE CURRENT ENTRANCE TO NYA, WHERE THEY ARE NOW HOME
TO SEA URCHINS, STONY CORAL, AND MUCH MORE. FUTURE DIVES WILL FOCUS ON
DEVELOPING A YEAR-ROUND SPECIES INVENTORY AND MAPPING THE HISTORICAL
SITE.

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1. THE QUEENS ZOO WELCOMED TWO ANDEAN BEAR CUBS, A MALE AND A FEMALE,
WERE BORN TO DAM, NICOLE, AND SIRE, BOUBA. THIS IS THE THIRD SUCCESSFUL
LITTER FOR NICOLE AND BOUBA, WHO HAVE NOW PRODUCED FIVE OFFSPRING. AFTER
SPENDING THEIR FIRST MONTHS IN A DEN NURSING AND BONDING WITH THEIR
MOTHER, THE CUBS HAVE NOW STARTED TO VENTURE INTO THE ZOO'S OUTDOOR BEAR
HABITAT AND ARE ACTIVELY EXPLORING THEIR NEW SURROUNDINGS. QUEENS ZOO
GUESTS CAN NOW SEE THE CUBS, BUT EXHIBIT TIMES WILL VARY AS THEY CONTINUE
TO ACCLIMATE TO THEIR EXHIBIT. THE QUEENS ZOO IS BREEDING ANDEAN BEARS
AS PART OF THE SPECIES SURVIVAL PLAN (SSP), A COOPERATIVE BREEDING AND
MANAGEMENT PROGRAM ADMINISTERED BY THE ASSOCIATION OF ZOOS AND AQUARIUMS
(AZA) TO MAINTAIN GENETIC DIVERSITY AND DEMOGRAPHIC STABILITY IN ZOO

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POPULATIONS. ANDEAN BEARS FACE SIGNIFICANT CHALLENGES IN THE WILD DUE TO HABITAT FRAGMENTATION AND POACHING. ANDEAN BEARS ARE THE ONLY BEAR SPECIES NATIVE TO SOUTH AMERICA. THEY ARE ALSO KNOWN AS SPECTACLED BEARS DUE TO THE MARKINGS ON THEIR FACES THAT SOMETIMES RESEMBLE EYEGLASSES. THEY HAVE CHARACTERISTICALLY SHORT FACES AND ARE RELATIVELY SMALL IN COMPARISON TO SOME OTHER BEAR SPECIES. AS ADULTS, MALES WEIGH BETWEEN 250-350 POUNDS WHILE ADULT FEMALES RARELY EXCEED 200 POUNDS. ANDEAN BEARS ARE CLASSIFIED AS VULNERABLE BY THE INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE (IUCN). ESTIMATES INDICATE THAT THERE ARE FEWER THAN 18,000 REMAINING IN THE WILD. WILDLIFE CONSERVATION SOCIETY SCIENTISTS WORK ACTIVELY TO MONITOR AND PROTECT HABITAT FOR ANDEAN BEARS AND A HOST OF OTHER SPECIES THROUGHOUT THE ANDES.

2. THE CENTRAL PARK ZOO HAD SEVERAL NEW ADDITIONS. A COTTON-TOP TAMARIN (SAGUINUS OEDIPUS) WAS BORN TO THEIR RESIDENT BREEDING PAIR. THEY HATCHED FOUR CHINSTRAP PENGUINS (PYGOSCELIS ANTARCTICUS). TWO OF THESE CHICKS CAME FROM NEWLY FORMED PAIRS AND ARE CONSIDERED GENETICALLY SIGNIFICANT HATCHES FOR THE AZA SSP POPULATION. THEY SUCCESSFULLY INCORPORATED A HAND-REARED MACARONI PENGUIN (EUDYPTES CHRYSOLOPHUS) THAT ARRIVED AS AN EGG FROM SEA WORLD SAN DIEGO INTO THE PENGUIN COLONY. ALSO RECEIVED HARLEQUIN SHEEP (OVIS ARIES) FROM A FARM IN THE SHENANDOAH VALLEY REGION OF VIRGINIA, NOT FAR FROM WHERE THE BREED WAS FIRST DEVELOPED. HARLEQUIN SHEEP ARE SMALL, DOCILE SHEEP WITH A CALM DISPOSITION WHICH MAKES THEM PERFECT FOR INTERACTING WITH YOUNG CHILDREN. THEY ARE KNOWN FOR THE VARIETY OF COLORS IN THEIR COATS AND THEIR FINE

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WOOL. THE FOUR NEW SHEEP NOW RESIDE WITH OUR RESIDENT BABYDOLL AND
SHETLAND SHEEP AT THE TISCH CHILDREN'S ZOO.

3. THE PROSPECT PARK ZOO RECEIVED SEVERAL NEW ANIMALS AS PART OF AN SSP
RECOMMENDATION INCLUDING A NEW FEMALE REEVE'S MUNTJAC (MUNTIACUS
REEVESI), A NEW FEMALE TUFTED DEER (ELAPHODUS CEPHALOPHUS) AND TWO NEW
MALE HAMADRYAS BABOON (PAPIO HAMADRYAS) FROM THE OAKLAND ZOO. IN
ADDITION THEY WERE ALSO INCUBATING FOUR HENKEL'S LEAF-TAILED GECKO
(UROPLATUS HENKELI) EGGS. AS WELL AS THEIR DEMOISELLE CRANES (GRUS VIRGO)
INCUBATING TWO EGGS.

4. THE QUEEN'S ZOO'S NEW ENGLAND COTTONTAIL (SYLVILAGUS TRANSITIONALIS)
BREEDING PROGRAM PRODUCED 12 RABBITS THIS SEASON FOR WILD RELEASE. THEIR
RELEASE BY STATE WILDLIFE AGENCIES IS ACCOMPANIED BY THE RELEASE OF THE
BREEDING PAIRS THAT HAVE BEEN HOUSED AT QZ FOR THE PAST TWO YEARS. AS
PART OF THE BREEDING PROGRAM PROTOCOLS, THE FOUNDER ANIMALS ARE HELD BY
THE ZOO FOR TWO YEARS AND THEN RELEASED. TRAPPING WILL BEGIN IN THE FIVE
PARTICIPATING STATES FOR A NEW ROUND OF UP TO 20 RABBITS THAT WILL SERVE
AS FOUNDERS FOR THE LONG-TERM BREEDING PROGRAM. PARTICIPATING STATES FOR
A NEW ROUND OF UP TO 20 RABBITS THAT WILL SERVE AS FOUNDERS FOR THE
LONG-TERM BREEDING PROGRAM.

5. THE CENTRAL PARK ZOO RECEIVED THREE FEMALE GRIZZLY BEARS, (URSUS
ARCTOS HORRIBILIS) LUNA, AMBER, AND TREENA. ALL THREE BEARS ARE BUSY
EXPLORING THE ENTIRE EXHIBIT AND HAVE BEEN BUSY SWIMMING, DIGGING, AND

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NAPPING IN THE SUNSHINE. US FISH AND WILDLIFE SERVICE AND MONTANA FISH,
WILDLIFE AND PARKS DEPARTMENT STAFF RESCUED THE THREE AS CUBS IN 2013.
TWO OF THE BEARS, AMBER AND LUNA, ARE SISTERS ORPHANED WHEN THEIR MOTHER
WAS ILLEGALLY SHOT. TREENA IS AN UNRELATED BEAR WHOSE MOTHER WAS
EUTHANIZED BY WILDLIFE OFFICIALS AFTER REPEATEDLY FORAGING FOR FOOD IN A
RESIDENTIAL AREA. THE BEARS WERE TOO YOUNG TO FEND FOR THEMSELVES IN THE
WILD, SO WCS AGREED TO PROVIDE HOMES FOR THEM.

6. THE PROSPECT PARK ZOO OPENED A NEW EXHIBIT IN THE HISTORIC,
BLUE-DOMED ANIMAL LIFESTYLES BUILDING. THE FORMER EXHIBIT FOR PALLAS' CAT
(OTOCOLOBUS MANUL), NOW FEATURED IN AN OUTDOOR EXHIBIT, NOW HOUSES A TRIO
OF YOUNG MALE SAND CATS (FELIS MARGARITA HARRISONI), BORN AT ZOO BOISE.
THEY REPRESENT A THIRD SPECIES OF SMALL WILD CAT AT PROSPECT PARK ZOO IN
ADDITION TO PALLAS' CATS AND BLACK-FOOTED CATS (FELIS NIGRIPES). SEVERAL
PPZ HABITATS LEND THEMSELVES WELL TO HOUSE SMALL CAT SPECIES THAT WARRANT
INCREASED WORK IN ZOOS. SAND CATS ARE SMALL 5-6-POUND CATS NATIVE TO THE
DRY ROCKY DESERTS OF NORTHERN AFRICA AND SOUTHWEST AND CENTRAL ASIA.
THEIR ADDITION TO THE ANIMAL LIFESTYLES BUILDING ALONG WITH SEVERAL
EXHIBITS IS DESIGNED TO INTRODUCE GUESTS TO A VARIETY OF HABITATS AND THE
UNIQUE ADAPTATIONS OF ANIMALS FOUND IN EACH HABITAT.

FORM 990, PART III, LINE 4D - OTHER ACCOMPLISHMENT

IN JANUARY 2020, THE WORLD HEALTH ORGANIZATION RECOGNIZED THE NOVEL
STRAIN OF CORONAVIRUS, COVID-19, AS A PANDEMIC. WCS'S ZOOS AND AQUARIUM
WERE SUBJECT TO OPERATION RESTRICTIONS AND OTHER SAFETY PROTOCOLS IN
ACCORDANCE WITH THE NEW YORK STATE EXECUTIVE ORDERS AND GUIDANCE RELATED

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

WILDLIFE CONSERVATION SOCIETY

13-1740011

TO THE PANDEMIC. THIS NEGATIVELY AFFECTED WCS'S OPERATING RESULTS, PARTICULARLY IN THE YEARS ENDED JUNE 30, 2020 AND 2021, WITH THE GREATEST IMPACTS ON ATTENDANCE DRIVEN REVENUE INCLUDING GATE ADMISSIONS, MEMBERSHIP FEES AND RESTAURANT AND MERCHANDISE SALES. THE OPERATIONS OF WCS'S GLOBAL CONSERVATION PROGRAMS WERE ALSO AFFECTED BY LOCAL GOVERNMENTAL AND OTHER GUIDANCE AND REQUIREMENTS, WHICH IN SOME CASES DISRUPTED PLANNED PROGRAMMATIC ACTIVITY. WHILE IT IS POSSIBLE THAT THE EFFECTS OF COVID-19 MAY CONTINUE TO NEGATIVELY AFFECT WCS'S FINANCIAL POSITION, RESULTS OF OPERATIONS AND CASH FLOWS, THE TREND IN ATTENDANCE DRIVEN REVENUES HAS BEEN POSITIVE IN 2022 AND IS EXPECTED TO CONTINUE.

FORM 990, PART V, LINE 4B - FINANCIAL ACCOUNTS IN FOREIGN COUNTRIES

AFGHANISTAN, ARGENTINA, BANGLADESH, BELIZE, BOLIVIA, CAMBODIA, CAMEROON, CENTRAL AFRICA REPUBLIC, CHILE, CHINA, COLOMBIA, CONGO (REPUBLIC OF CONGO), DEMOCRATIC REPUBLIC OF CONGO, ECUADOR, FIJI, GABON, GUATEMALA, HONDURAS, INDONESIA, KENYA, LAOS, MADAGASCAR, MOZAMBIQUE, MONGOLIA, MYANMAR, NIGERIA, NICARAGUA, PARAGUAY, PERU, PAKISTAN, PAPUA NEW GUINEA, RWANDA, SINGAPORE, SOLOMON ISLANDS, SOUTH SUDAN, THAILAND, TANZANIA, UGANDA, UNITED KINGDOM, VIETNAM. THE LIST ON ATTACHMENT 1 IS LIMITED TO 10 COUNTRIES, THIS IS A COMPLETE LIST.

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

WCS IS A NEW YORK NOT-FOR-PROFIT CORPORATION WITH NO STOCKHOLDERS. THE ELECTED TRUSTEES OF WCS CONSTITUTE THE MEMBERS OF WCS, WITH FULL VOTING RIGHTS AND SUCH OTHER POWERS AND AUTHORITY RESERVED TO "MEMBERS" UNDER THE NEW YORK NOT-FOR-PROFIT CORPORATION LAW.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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Form 990 or 990-EZ or to provide any additional information.

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FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

SEE RESPONSE ABOVE REGARDING LINE 6

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

SEE RESPONSE ABOVE REGARDING LINE 6.

FORM 990, PART VI, LINE 10B - POLICIES AND PROCEDURES GOVERNING CHAPTERS

WCS HAS NO CHAPTERS. WCS HAS BRANCH OFFICES IN A NUMBER OF LOCATIONS.
WCS HAS AFFILIATES. WCS HAS ADOPTED POLICIES AND PROCEDURES THAT ARE
APPLICABLE TO ITS BRANCH OFFICES AND AFFILIATES.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

WCS'S 990 IS PREPARED BY THE COMPTROLLER AND THE COMPTROLLER'S STAFF IN
CONSULTATION WITH OTHER WCS OFFICERS AND STAFF AND WCS'S OUTSIDE
AUDITORS. THE DRAFT IS REVIEWED BY THE CHIEF FINANCIAL OFFICER, THE
OFFICE OF GENERAL COUNSEL AND BY WCS'S OUTSIDE AUDITORS. BEFORE FILING
WITH THE IRS, THE DRAFT 990 IS REVIEWED BY THE AUDIT COMMITTEE AND
PROVIDED TO THE ENTIRE BOARD OF TRUSTEES BY POSTING ON A SECURE WEBSITE
ACCESSIBLE TO ALL THE TRUSTEES.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

WCS'S BOARD OF TRUSTEES HAS ADOPTED A WRITTEN CONFLICTS OF INTEREST
POLICY APPLICABLE TO TRUSTEES, OFFICERS AND KEY EMPLOYEES AND ANOTHER
WRITTEN CONFLICTS OF INTEREST POLICY APPLICABLE TO EMPLOYEES. UNDER THESE
POLICIES, TRUSTEES, OFFICERS AND EMPLOYEES ARE REQUIRED TO DISCLOSE
CONFLICTS AND POSSIBLE CONFLICTS WHENEVER THEY BECOME AWARE OF THEM. IN
ADDITION, THE INDIVIDUAL WITH A CONFLICT MAY NOT PARTICIPATE IN THE
CONSIDERATION OR ACTION ON THE RELEVANT MATTER. ANNUALLY TRUSTEES AND
OFFICERS AND CERTAIN MANAGEMENT EMPLOYEES ARE REQUIRED TO COMPLETE AND

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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RETURN A STATEMENT AFFIRMING THEIR KNOWLEDGE OF THE POLICY AND THEIR
COMMITMENT TO ABIDE BY IT, AND ALSO TO IDENTIFY KNOWN CONFLICTS AND
POSSIBLE CONFLICTS. UNDER THE APPLICABLE POLICY, ANY CONFLICT OR POSSIBLE
CONFLICT IS TO BE DEALT WITH ON A CASE BY CASE BASIS. IN THE CASE OF
EMPLOYEES, BY MANAGEMENT UNDER SUPERVISION OF THE AUDIT COMMITTEE, AND IN
THE CASE OF TRUSTEES, BY THE AUDIT COMMITTEE.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

UNDER THE WCS BYLAWS, THE HUMAN RESOURCES AND COMPENSATION COMMITTEE OF
THE BOARD OF TRUSTEES HAS THE RESPONSIBILITY AND AUTHORITY TO FIX THE
COMPENSATION OF ALL CORPORATE OFFICERS. THAT COMMITTEE DECIDES THE FORM
AND AMOUNT OF COMPENSATION FOR THE PRESIDENT AND CHIEF EXECUTIVE OFFICER
AND SENIOR MANAGERS USING THE METHODS LISTED IN SCHEDULE J, PART I LINE
3. THE COMMITTEE IS COMPOSED OF PERSONS WITHOUT A CONFLICT WITH RESPECT
TO ITS COMPENSATION DECISIONS, EXCEPT THE PRESIDENT AND CHIEF EXECUTIVE
OFFICER, AN EX OFFICIO MEMBER OF THE COMMITTEE, WHO IS RECUSED FROM ALL
DECISIONS RELATED TO HIS COMPENSATION. THE COMMITTEE RELIES ON
APPROPRIATE DATA AS TO THE REASONABLENESS OF COMPENSATION AND DOCUMENTS
THE BASIS FOR EACH DECISION AT THE TIME THE DECISION IS MADE. THIS
REVIEW IS DONE EVERY YEAR.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

YES, SEE ABOVE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

OUR AUDITED FINANCIAL STATEMENTS, IRS 990, AND IRS 990T ARE POSTED AND
AVAILABLE ON OUR WEBSITE AND ARE FURNISHED UPON REQUEST. THE IRS 990 IS
ALSO POSTED ON GUIDESTAR. GOVERNING DOCUMENTS AND CONFLICT OF INTEREST

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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Employer identification number

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POLICY ARE FURNISHED UPON REQUEST.

FORM 990, PART VII - RELATED ORGANIZATIONS

INDIVIDUALS LISTED IN PART VII, COLUMN (A), DEVOTED THE FOLLOWING
ESTIMATED HOURS PER WEEK TO RELATED ORGANIZATIONS. FOR ALL OTHER
INDIVIDUALS LISTED IN PART VII, COLUMN (A), ZERO HOURS PER WEEK WERE
DEVOTED TO RELATED ORGANIZATIONS.

JOHN F. CALVELLI - 0.1 HRS/WK

JOSEPH WALSTON - 0.3 HRS/WK

CHRISTOPHER J. MCKENZIE - 0.5 HRS/WK

ROBERT CALAMO - 0.5 HRS/WK

ROBERT G. MENZI - 0.2 HRS/WK

LAURA STOLZENTHALER - 0.2 HRS/WK

FORM 990, PART XI, LINE 9-OTHER CHANGES IN NET ASSETS EXPLANATION

CAPITAL GAIN ON K-1'S (1,085,990)

ORDINARY GAIN FROM K-1 (1,714,159)

POSTRETIREMENT-RELATED CHANGE 9,884,708

TOTAL PART XI LINE 9 (7,084,559)

FORM 990, PARTS VIII, IX, X AND SCHEDULES

EFFECTS OF COVID-19 ON WCS ACTIVITIES

SEE NARRATIVE SCHEDULE O PART III LINE 4D

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011**FORM 990, PART V, LINE 4B - FOREIGN COUNTRIES**
=====

AFGHANISTAN
BANGLADESH
BELIZE
BOLIVIA
CAMBODIA
CAMEROON
FIJI
GABON
GUATEMALA
CHILE

COPY

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011**FORM 990, PART VI, LINE 17 - STATES**

=====

AL, AK, AR, CA, CO, CT, DE,
DC, FL, GA, HI, ID, IL, KS, KY, ME, MD, MA, MI,
MN, MS, MO, MT, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA,
RI, SC, TN, TX, UT, WA, WV, WI,

COPY

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Employer identification number

13-1740011

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS -----	DESCRIPTION OF SERVICES -----	COMPENSATION -----
TURNER CONSTRUCTION 375 HUDSON STREET NEW YORK, NY 10014	CONSTRUCTION	13,664,477.
DI DOMENICO + PARTNERS LLP 3743 CRESCENT STREET LONG ISLAND CITY, NY 11101	CONSTRUCTION	1,452,082.
FGI CORPORATION 1901 AMETHYST STREET BRONX, NY 10462	CONSTRUCTION	1,324,420.
ENDANGERED SPECIES PROTECTION 180 PICCADILLY LONDON UNITED KINGDOM W1J 9HF	CONSULTANTS	1,136,897.
STAGECOACH DIGITAL 266 MAIN STREET BURLINGTON, VT 05401	CONSULTANTS	610,481.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

WILDLIFE CONSERVATION SOCIETY

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

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2021

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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) SEE SUPPLEMENTAL PAGE					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
SEE SUPPLEMENTAL PAGE							
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2021

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
SEE SUPPLEMENTAL PAGE									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

WILDLIFE CONSERVATION SOCIETY

13-1740011

990 SCH R, PART IV-IDENTIFICATION OF REL. ORG. TAXABLE AS CORP/TRUST

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H)% OWNERSHIP	(I) SEC 512(B)(13) YES NO
182 FLIGHT CORP. 2300 SOUTHERN BLVD BRONX, NY 10460	13-4120289 AIRCRAFT	DE	WCS	C			100.0000	X
WILDLIFE CONSERV & SCIENCE (MALAYSIA) 7 JALAN RIDGEWAY SARAWAK, MY 93450	CONSERVATION	MY	WCS	C	805,621.	717,703.	83.3330	X
TIERRA DE GUANACOS LLC UNO LIMITADA 2300 SOUTHERN BLVD BRONX, NY 10460	CONSERVATION	CI	TRUCH & GU	C				X
TIERRA DE GUANACOS LLC DOS LIMITADA 2300 SOUTHERN BLVD BRONX, NY 10460	CONSERVATION	CI	TRUCH & GU	C				X
CHARITABLE REMAINDER TRUSTS (1)	N/A	NY	WCS	TRUST				X
POOLED INCOME FUNDS (8)	N/A	NY	WCS	TRUST				X
BATAGUR CO, LTD. ST 21, SANGKAT TONIE CHAMKAMORN PHNOM PENH, CAMBODIA CB	CONSERVATION	CB	WCS	C			49.0000	X
IBIS RICE CONSERVATION CO, LTD NO. 74, ST.464, SANGKAT TOUL TOMPON KHAN CHAMKAR MON, PHN	AGRICULTURE	CB	WCS	C			100.0000	X
SVC SAM VEASNA CONSERVATION TOURS CO., L #0552, STREET 26, GROUP 12 WAT B0, SIEM REAP CB	ECOTOURISM	CB	WCS CONSERVATIO	C			100.0000	X

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity.		X
b Gift, grant, or capital contribution to related organization(s).	X	
c Gift, grant, or capital contribution from related organization(s).		X
d Loans or loan guarantees to or for related organization(s).	X	
e Loans or loan guarantees by related organization(s).		X
f Dividends from related organization(s).		X
g Sale of assets to related organization(s).		X
h Purchase of assets from related organization(s).		X
i Exchange of assets with related organization(s).		X
j Lease of facilities, equipment, or other assets to related organization(s).		X
k Lease of facilities, equipment, or other assets from related organization(s).		X
l Performance of services or membership or fundraising solicitations for related organization(s).	X	
m Performance of services or membership or fundraising solicitations by related organization(s).	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).	X	
o Sharing of paid employees with related organization(s).	X	
p Reimbursement paid to related organization(s) for expenses.	X	
q Reimbursement paid by related organization(s) for expenses.	X	
r Other transfer of cash or property to related organization(s).	X	
s Other transfer of cash or property from related organization(s).	X	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) IBIS RICE CONSERVATION CO LTD	B	360,000.	FMV
(2) WCS ASSOCIACAO CONSERVACAO DA VIDA SILVE(BRAZ	B	646,543.	FMV
(3) WILDLIFE CONSERVATION & SCIENCE (MALAYSIA)	B	587,913.	FMV
(4) WCS ANO	B	650,093.	FMV
(5) WCS EU	B	524,987.	FMV
(6) SANSOM MLUP PREY (SMP)	B	55,438.	FMV

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

SCHEDULE R- ADDITIONAL INFORMATION

THE RELATED ENTITIES DESCRIBED HERE HAVE ALL BEEN ORGANIZED BY WCS IN ORDER TO CARRY OUT ITS TAX EXEMPT, CHARITABLE, CONSERVATION MISSION. ALL OF THEM ARE OPERATED ON A NON-PROFIT BASIS IN FURTHERANCE OF WCS'S PURPOSES. THE FOLLOWING BRIEFLY DESCRIBES THE ENTITIES LISTED IN SCHEDULE R:

MAKIRA CARBON COMPANY LLC, SEIMA CARBON COMPANY LLC, CONSERVATION LIVELIHOODS INTERNATIONAL LLC, TIERRAS LLC, CONSERVATION FLIGHT LLC AND WCS CONSERVATION ENTERPRISES LLC ARE ALL SINGLE MEMBER LIMITED LIABILITY COMPANIES FORMED IN DELAWARE, OF WHICH THE SOLE MEMBER IS WCS, AND WHICH HAVE OFFICERS WHO ARE EMPLOYEES OF WCS. MAKIRA AND SEIMA WERE FORMED TO CARRY ON WILDLIFE CONSERVATION IN MADAGASCAR AND CAMBODIA, RESPECTIVELY, THROUGH MEASURES DEALING WITH CLIMATE CHANGE.

CONSERVATION LIVELIHOODS INTERNATIONAL LLC WAS FORMED TO PROMOTE WILDLIFE CONSERVATION AND SUSTAINABLE NATURAL RESOURCE USE IN COMMUNITIES AROUND THE WORLD THROUGH PARTICIPATION IN THE OWNERSHIP AND MANAGEMENT OF ECONOMIC DEVELOPMENT ENTERPRISES THAT FOSTER SUCH ENDS AND ARE COMPATIBLE WITH THE CONSERVATION AND PROTECTION OF THE NATURAL ENVIRONMENT.

WCS CONSERVATION ENTERPRISES LLC WAS ORGANIZED TO SUPPORT, PROMOTE AND PARTICIPATE IN CONSERVATION PROGRAMS AND ACTIVITIES WORLDWIDE, INCLUDING THROUGH INVESTMENTS IN CONSERVATION ENTERPRISES THAT ARE COMPATIBLE WITH THE CONSERVATION AND PROTECTION OF THE NATURAL ENVIRONMENT.

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

CONSERVATION FLIGHT LLC HOLDS TITLE TO AIRCRAFT USED IN CONNECTION WITH WCS'S GLOBAL CONSERVATION PROGRAMS AND OPERATIONS.

TIERRA DE GUANACOS LLC AND TIERRAS DE TRUCHAS LLC ARE DELAWARE LIMITED LIABILITY COMPANIES, THE SOLE MEMBER OF WHICH IS TIERRAS LLC. THE MISSION OF ALL THREE OF THESE COMPANIES IS TO CARRY ON WILDLIFE AND LAND CONSERVATION IN CHILE, INCLUDING THROUGH TIERRA DE GUANACOS LLC UNO LIMITADA AND TIERRA DE GUANACOS LLC DOS LIMITADA. EACH OF THE LATTER IS A CHILEAN LIMITED LIABILITY COMPANY THAT HOLDS PROPERTY FOR WILDLIFE CONSERVATION PURPOSES IN CHILE, AND EACH HAS AS ITS MEMBERS TIERRA DE GUANACOS LLC AND TIERRAS DE TRUCHAS LLC.

PROFESSIONAL HOUSING CORPORATION IS A NOT FOR PROFIT CORPORATION FORMED IN DELAWARE WITH A SINGLE MEMBER, WCS, AND IS A TITLE HOLDING COMPANY UNDER SECTION 501(C)(2). IT HOLDS TITLE TO REAL PROPERTY FOR, AND HAS DIRECTORS AND OFFICERS WHO ARE EMPLOYEES OF WCS.

182 FLIGHT CORP. IS A NOT FOR PROFIT CORPORATION FORMED IN DELAWARE, WITH A SINGLE MEMBER, WCS. IN CONNECTION WITH WCS PROGRAM ACTIVITIES, 182 FLIGHT CORP HOLDS AIRCRAFT, AND HAS DIRECTORS AND OFFICERS WHO ARE EMPLOYEES OF WCS.

WILD LANDS CONSERVATION SOCIETY WAS A NOT FOR PROFIT CORPORATION FORMED IN DELAWARE, WITH A SINGLE MEMBER, WCS, AND WAS A PUBLIC CHARITY. THE ENTITY WAS DISSOLVED ON DECEMBER 31, 2021.

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

WCS WILDLIFE CONSERVATION SOCIETY CANADA IS A NOT FOR PROFIT CORPORATION FORMED IN CANADA, WITH A SINGLE MEMBER, WCS. IT CARRIES ON WILDLIFE CONSERVATION IN CANADA AND HAS DIRECTORS AND OFFICERS WHO ARE EMPLOYEES OF WCS.

WCS - ASSOCIACAO CONSERVACAO DA VIDA SILVESTRE IS A CIVIL ASSOCIATION, NOT FOR PROFIT ORGANIZATION, ORGANIZED UNDER THE LAWS OF THE STATE OF RIO DE JANEIRO, BRAZIL. IT CARRIES ON WILDLIFE CONSERVATION IN BRAZIL AND HAS WCS AS A MEMBER AND WCS EMPLOYEES ON ITS GOVERNING BODY.

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA) BHD IS A MALAYSIA COMPANY LIMITED BY GUARANTEE, WITH MEMBERS AND DIRECTORS WHO ARE EMPLOYEES OF WCS, FORMED TO PROTECT WILDLIFE AND WILD PLACES IN MALAYSIA.

WCS GLOBAL CONSERVATION UK IS A REGISTERED CHARITY IN THE UNITED KINGDOM. IT IS A COMPANY LIMITED BY GUARANTEE UNDER THE LAW OF ENGLAND AND WALES, THE SOLE MEMBER OF WHICH IS WCS, FORMED TO PROTECT AND CONSERVE THE NATURAL ENVIRONMENT AND ITS FLORA AND FAUNA THROUGH THE CONSERVATION AND PRESERVATION OF WILDLIFE AND WILD PLACES ANYWHERE IN THE WORLD.

AUTONOMOUS NON-COMMERCIAL ORGANIZATION WILDLIFE CONSERVATION SOCIETY (WCS ANO) IS A NON-MEMBERSHIP, UNITARY, AUTONOMOUS, NON-COMMERCIAL ORGANIZATION ORGANIZED UNDER THE LAWS OF THE RUSSIAN FEDERATION, FOR THE PURPOSE OF SAVING WILDLIFE AND WILD PLACES IN RUSSIA THROUGH SCIENCE, CONSERVATION ACTION, EDUCATION, AND INSPIRING PEOPLE TO VALUE NATURE.

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

BATAGUR CO, LTD. IS A PRIVATE LIMITED COMPANY ORGANIZED UNDER CAMBODIAN LAW TO HOLD LAND FOR CONSERVATION PURPOSES.

SANSOM MLUP PREY (SMP) IS A NONPROFIT ORGANIZATION CREATED UNDER CAMBODIAN LAW TO PROMOTE WILDLIFE CONSERVATION THROUGH VARIOUS MEANS AND INITIATIVES INCLUDING BY SUPPORTING LOCAL COMMUNITIES IN THEIR EFFORTS TO PRODUCE AND MARKET WILDLIFE FRIENDLY PRODUCTS.

YAYASAN CELEBICA (CELEBICA) IS A NONPROFIT FOUNDATION ORGANIZED UNDER THE LAWS OF INDONESIA PRINCIPALLY TO HOLD LAND FOR CONSERVATION PURPOSES.

IBIS RICE CONSERVATION CO., LTD. IS A PRIVATE LIMITED COMPANY ORGANIZED UNDER CAMBODIAN LAW PRINCIPALLY TO SUPPORT LOCAL COMMUNITIES AND BIODIVERSITY THROUGH THE PROMOTION OF SUSTAINABLE AGRICULTURAL ACTIVITIES AND COMMERCIAL DEVELOPMENT OF AGRICULTURAL COMMODITIES.

WCS EU IS AN INTERNATIONAL NON-PROFIT ORGANIZATION ORGANIZED UNDER LAWS OF BELGIUM.

SVC SAM VEASNA CONSERVATION TOURS CO., LTD. IS A SINGLE MEMBER PRIVATE LIMITED COMPANY ORGANIZED UNDER CAMBODIAN LAW TO SUPPORT LOCAL COMMUNITIES AND BIODIVERSITY THROUGH THE PROMOTION OF ECOTOURISM AND RELATED ACTIVITIES.

HENRY L. HEYMANN WILDLIFE PRESERVATION FOUNDATION IS A NONPROFIT NONSTOCK CORPORATION FORMED IN DELAWARE, AND IS A TAX-EXEMPT PUBLIC CHARITY UNDER 501(C)(3) AND A SUPPORTING ORGANIZATION UNDER SECTION 509(A)(3), WITH WCS

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

AS ONE OF TWO SUPPORTED ORGANIZATIONS. THE FOUNDATION HAS DIRECTORS AND OFFICERS WHO ARE EMPLOYEES OF WCS.

SCHEDULE R, PART IV

AS OF JUNE 30, 2022, WILDLIFE CONSERVATION SOCIETY HELD MORE THAN A 50% BENEFICIAL INTEREST IN 1 CHARITABLE REMAINDER TRUST DOMICILED IN NEW YORK AND 8 POOLED INCOME FUNDS DOMICILED IN NEW YORK.

COPY

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART I - IDENTIFICATION OF DISREGARDED ENTITIES

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) TOTAL INCOME	(E) EOY ASSETS	(F) DIRECT CONTROL
MAKIRA CARBON COMPANY LLC		24-4470986 2300 SOUTHERN BLVD	BRONX, NY 10460		
	CONSERVATION	DE	31,330.	52,521.	WCS
TIERRA DE GUANACOS LLC		2300 SOUTHERN BLVD	BRONX, NY 10460		
	CONSERVATION	DE			TIERRAS LL
TIERRA DE TRUCHAS LLC		2300 SOUTHERN BLVD	BRONX, NY 10460		
	CONSERVATION	DE			TIERRAS LL
TIERRAS LLC		2300 SOUTHERN BLVD	BRONX, NY 10460		
	CONSERVATION	DE			WCS
CONSERVATION LIVELIHOODS INT'L LLC		2300 SOUTHERN BLVD	BRONX, NY 10460		
	LIVELIHOODS	DE			WCS
SEIMA CARBON COMPANY LLC		47-4909194 2300 SOUTHERN BLVD	BRONX, NY 10460		
	CONSERVATION	DE	11,454,300.	30,260,330.	WCS
CONSERVATION FLIGHT LLC		81-3820120 2300 SOUTHERN BLVD	BRONX, NY 10460		
	AIRCRAFT	DE		NONE	WCS
WCS CONSERVATION ENTERPRISES LLC		2300 SOUTHERN BLVD	BRONX, NY 10460		
	CONSERVATION	DE		NONE	WCS

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II - IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS

(A) NAME\ADDRESS\EIN	(B) ACTIVITY	(C) LEGAL DOMICILE	(D) EXEMPT CODE	(E) CHARITY STATUS	(F) DIRECT CONTROLLING	(G) SEC 512 YES NO
WCS WILDLIFE CONSERV SOC CANADA 720 SPADINA AVENUE	85-4255882 , TORONTO CA M5S 2T9 CONSERVATION	CA			WCS	X
WILD LANDS CONSERVATION SOCIETY 2300 SOUTHERN BLVD	20-1262383 BRONX, NY 10460 INACTIVE	DE	501(C)(3)	12A(I)	WCS	X
WCS ASSOCIACAO CONSERVACAO DA VIDA SILVE RUA JARDIM BOTANICO 674 BR	, RIO DE JANIERO BR 22461 CONSERVATION	BR			WCS	X
WCS GLOBAL CONSERVATION UK 10 QUEEN STREET PLACE	, LONDON UK EC4R1BE CONSERVATION	UK			WCS	X
PROFESSIONAL HOUSING CORPORATION 2300 SOUTHERN BLVD	13-3546032 BRONX, NY 10460 REAL ESTATE	DE	501(C)(2)		WCS	X
WCS ANO 24 OVCHINNIKOVA STR., FLAT 14	VLADIVOSTOK, RS 690048 CONSERVATION	RS			WCS	X
SANSOM MLUP PREY (SMP) 552, ST 26 WAT BO	SIEM REAP, CB CONSERVATION	CB			WCS	X
YAYASAN CELEBICA PESONA KHAYANGAN V BLOK AK/8	RUKUN TETANGGA, ID 001 CONSERVATION	ID			WCS	X
WCS EU BOULEVARD LOUIS SCHMIDT, 64	BRUSSELS, BE 1040 CONSERVATION	BE			WCS	X
HENRY L. HEYMANN WILDLIFE PRESERVATION F 2300 SOUTHERN BLVD	87-1701363 BRONX, NY 10460 CONSERVATION	DE	501(C)3	12A(I)	WCS	X

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue ServiceFor calendar year 2021 or other tax year beginning 07/01, 2021, and ending 06/30, 2022▶ Go to 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

A ☐ Check box if address changed.		Name of organization (☐ Check box if name changed and see instructions.) WILDLIFE CONSERVATION SOCIETY		D Employer identification number 13-1740011	
B Exempt under section ☒ 501(C)(3) ☐ 408(e) ☐ 408A ☐ 529(a) ☐ 220(e) ☐ 530(a) ☐ 529A		Print or Type Number, street, and room or suite no. If a P.O. box, see instructions. 2300 SOUTHERN BLVD City or town, state or province, country, and ZIP or foreign postal code BRONX, NY 10460		E Group exemption number (see instructions)	
		C Book value of all assets at end of year ▶ 1,271,369,998.		F ☐ 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) ▶ 3					
K 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 ▶					
L The books are in care of ▶ ROBERT CALAMO Telephone number ▶ 718-741-8211 2300 SOUTHERN BLVD BRONX, NY 10460					

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).	1	441,034.
2	Reserved	2	
3	Add lines 1 and 2	3	441,034.
4	Charitable contributions (see instructions for limitation rules)	4	44,103.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	396,931.
6	Deduction for net operating loss. See instructions.	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	396,931.
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9	Trusts. Section 199A deduction. See instructions.	9	
10	Total deductions. Add lines 8 and 9	10	1,000.
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero.	11	395,931.

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	83,146.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041).	2	
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	83,146.

For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2021)

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2021 calendar year, or tax year beginning

07/01/2021 and ending

06/30/2022

B Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

WILDLIFE CONSERVATION SOCIETY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

2300 SOUTHERN BLVD

City or town, state or province, country, and ZIP or foreign postal code

BRONX, NY 10460

F Name and address of principal officer:

DR. CRISTIAN SAMPER PRES & CEO

2300 SOUTHERN BLVD, BRONX, NY 10460

D Employer identification number

13-1740011

E Telephone number

(718) 220-5100

G Gross receipts \$ 571,962,320.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

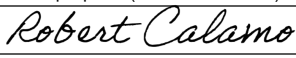
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ WWW.WCS.ORG**H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1895 **M** State of legal domicile: NY**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE WILDLIFE CONSERVATION SOCIETY (WCS) SAVES WILDLIFE AND WILD PLACES WORLDWIDE THROUGH SCIENCE, CONSERVATION ACTION, EDUCATION, AND INSPIRING PEOPLE TO VALUE NATURE.	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3 41
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 40
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5 2,596
	6	Total number of volunteers (estimate if necessary)	6 885
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 3,398,059.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 395,931.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 178,750,407. Current Year 276,194,780.
	9	Program service revenue (Part VIII, line 2g)	73,442,904. 90,652,987.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,495,404. 7,344,549.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,368,410. 19,031,778.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	281,057,125. 393,224,094.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14		Benefits paid to or for members (Part IX, column (A), line 4)	NONE NONE
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	169,237,263. 174,966,424.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	878,989. 1,321,071.
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,366,384.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	131,434,159. 144,247,276.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	312,580,356. 337,028,286.
19		Revenue less expenses. Subtract line 18 from line 12	-31,523,231. 56,195,808.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 1,266,701,657. End of Year 1,271,369,998.
	21	Total liabilities (Part X, line 26)	384,960,684. 343,092,167.
	22	Net assets or fund balances. Subtract line 21 from line 20.	881,740,973. 928,277,831.

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here		May 9, 2023
	Signature of officer	Date
	ROBERT CALAMO	VP & COMPTROLLER
	Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature 
	FELICIA R. TUCKER	Date 5/8/2023
	Firm's name ▶ KPMG LLP	Check ☐ if self-employed PTIN P00505155
	Firm's address ▶ 1305 WALT WHITMAN ROAD MELVILLE, NY 11747	Firm's EIN ▶ 13-5565207
		Phone no. 631-425-6000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2021)

PART IV - LINE 1 - NAMES OF THE FOREIGN COUNTRIES

AF
AR
BG
BH
BL
CB
CM
CT
CI
CH
CF
CG
EC
FJ
GB
GT
HO
ID
KE
LA
MA
MZ
MG
BM
NI
NU
PA
PE
PK
PP
RW
SN
BP
OD
TH
TZ
UG
UK
VM
CO

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SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service

▶ Go to 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**

A Name of the organization WILDLIFE CONSERVATION SOCIETY	B Employer identification number 13-1740011
C Unrelated business activity code (see instructions) ▶ 450000	D Sequence: 1 of 3

E Describe the unrelated trade or business ▶ **OPERATION OF RETAIL SOUVENIR MERCHANDISE ON SITE.**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	<u>1,939,355.</u>			
b Less returns and allowances		1c <u>1,939,355.</u>		
2 Cost of goods sold (Part III, line 8)		2 <u>1,899,730.</u>		
3 Gross profit. Subtract line 2 from line 1c		3 <u>39,625.</u>		<u>39,625.</u>
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	<u>39,625.</u>		<u>39,625.</u>

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		
3 Repairs and maintenance	3		
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement)	14	<u>STMT. 1.</u>	<u>13,033.</u>
15 Total deductions. Add lines 1 through 14	15		<u>13,033.</u>
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		<u>26,592.</u>
17 Deduction for net operating loss. See instructions	17		<u>21,274.</u>
18 Unrelated business taxable income. Subtract line 17 from line 16.	18		<u>5,318.</u>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation ►

1	Inventory at beginning of year	1	
2	Purchases	2	766,262.
3	Cost of labor	3	424,564.
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	SEE STATEMENT 2. 708,904.
6	Total. Add lines 1 through 5	6	1,899,730.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	1,899,730.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		☐ Yes ☒ 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					
2	Rent received or accrued	A	B	C	D
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)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5	Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ►				

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

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

		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. Name of controlled organization	2. Employer identification number				
(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)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals				

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)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4
5	Gross income from activity that is not unrelated business income.	5
6	Expenses attributable to income entered on line 5	6
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	7

Schedule A (Form 990-T) 2021

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
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A). ▶				

3 Direct advertising costs by periodical					
a Add columns A through D. Enter here and on Part I, line 11, column (B).					

4	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. . . .				
5	Readership costs				
6	Circulation income				
7	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				
8	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				
a	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				

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)		%	
Total. Enter here and on Part II, line 1			▶

Part XI Supplemental Information (see instructions)

[illegible]

SCHEDULE A:RETAIL SOUVENIR MERCHANDISE ON SITE

PART II - LINE 14 - OTHER DEDUCTIONS

=====

TAX PREP FEE	13,033.

TOTAL OTHER DEDUCTIONS	-----
	13,033.
	=====

COPY

SCHEDULE A:RETAIL SOUVENIR MERCHANDISE ON SITE
PART III - LINE 4B - OTHER COSTS
=====

OTPS	341,698.
BUSINESS SERVICES OVERHEAD	68,192.
CORPORATE OVERHEAD	299,014.

TOTAL OTHER COSTS	----- 708,904. =====

COPY

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service

▶ Go to 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**

A Name of the organization WILDLIFE CONSERVATION SOCIETY	B Employer identification number 13-1740011
C Unrelated business activity code (see instructions) ▶ 720000	D Sequence: 2 of 3

E Describe the unrelated trade or business ▶ **OPERATION OF CATERING ON SITE.**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	<u>2,085,950.</u>			
b Less returns and allowances		1c <u>2,085,950.</u>		
2 Cost of goods sold (Part III, line 8)		2 <u>1,527,664.</u>		
3 Gross profit. Subtract line 2 from line 1c		3 <u>558,286.</u>		<u>558,286.</u>
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 <u>558,286.</u>		<u>558,286.</u>

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement)	STMT. 1.	14	<u>13,033.</u>
15 Total deductions. Add lines 1 through 14		15	<u>13,033.</u>
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	<u>545,253.</u>
17 Deduction for net operating loss. See instructions		17	<u>436,202.</u>
18 Unrelated business taxable income. Subtract line 17 from line 16.		18	<u>109,051.</u>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation ►

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	SEE STATEMENT 2. 1,527,664.
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	1,527,664.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	1,527,664.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		☐ Yes ☒ 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					
2	Rent received or accrued	A	B	C	D
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)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	►			
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5	Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	►			

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

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

		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. Name of controlled organization	2. Employer identification number				
(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)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals				

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)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4
5	Gross income from activity that is not unrelated business income.	5
6	Expenses attributable to income entered on line 5	6
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	7

Schedule A (Form 990-T) 2021

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
2 Gross advertising income				

a Add columns A through D. Enter here and on Part I, line 11, column (A).

3	Direct advertising costs by periodical				

a Add columns A through D. Enter here and on Part I, line 11, column (B).

4	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. . . .				
5	Readership costs.				
6	Circulation income.				
7	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.				
8	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. . . .				

a 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.

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)		%	

Total. Enter here and on Part II, line 1.

Part XI Supplemental Information (see instructions)

[illegible]

SCHEDULE A: CATERING ON SITE
PART II - LINE 14 - OTHER DEDUCTIONS
=====

TAX PREP FEE 13,033.

TOTAL OTHER DEDUCTIONS 13,033.
=====

COPY

SCHEDULE A: CATERING ON SITE
PART III - LINE 4A - ADDITIONAL SECTION 263A COSTS
=====

CATERING EXPENSE 1,527,664.

TOTAL ADDITIONAL SECTION 263A COSTS 1,527,664.
=====

COPY

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

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

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service

▶ Go to 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**

A Name of the organization WILDLIFE CONSERVATION SOCIETY	B Employer identification number 13-1740011
C Unrelated business activity code (see instructions) ▶ 901101	D Sequence: 3 of 3

E Describe the unrelated trade or business ▶ INVESTMENT ACTIVITIES

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 (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		4a 1,085,990.		1,085,990.
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	SEE. STATEMENT. 1.	5 1,714,159.		1,714,159.
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 2,800,149.		2,800,149.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions	SEE. STATEMENT. 2.	5	11,259.
6 Taxes and licenses		6	9,616.
7 Depreciation (attach Form 4562). See instructions		7	
8 Less depreciation claimed in Part III and elsewhere on return		8a	8b
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement)	STMT. 3.	14	1,145,947.
15 Total deductions. Add lines 1 through 14		15	1,166,822.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	1,633,327.
17 Deduction for net operating loss. See instructions		17	1,306,662.
18 Unrelated business taxable income. Subtract line 17 from line 16.		18	326,665.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation ►

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		☐ Yes ☐ 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 ☐ _____

	A	B	C	D
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)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . .				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	►			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	►			

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 ☐ _____

	A	B	C	D
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)				
c Total deductions (add lines 3a and 3b, columns A through D)				
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 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	►			
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	►			
11 Total dividends-received deductions included in line 10.	►			

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

		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. Name of controlled organization	2. Employer identification number				
(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)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals				

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)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4
5	Gross income from activity that is not unrelated business income.	5
6	Expenses attributable to income entered on line 5	6
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	7

Schedule A (Form 990-T) 2021

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
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A). ▶				

3 Direct advertising costs by periodical

a Add columns A through D. Enter here and on Part I, line 11, column (B).

4	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. . . .				
5	Readership costs				
6	Circulation income				
7	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				
8	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				
a	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				

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)		%	
Total. Enter here and on Part II, line 1			▶

Part XI Supplemental Information (see instructions)

[illegible]

SCHEDULE A: INVESTMENT INCOME

INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS

	SHARE OF GROSS INCOME	SHARE OF DEDUCTIONS	GAIN OR (LOSS)
MAKENA CAPITAL SPLITTER X, LP	1,713,872.		1,713,872.
REVELATION HEALTHCARE FUND II LP	38.		38.
FORTRESS SECURED LENDING FUND I (A) LP	249.		249.
TOTAL INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS			1,714,159.

SCHEDULE A:INVESTMENT INCOME
PART II - LINE 5 - INTEREST
=====

MAKENA CAPITAL SPLITTER X, LP	10,109.
REVELATION HEALTHCARE FUND II LP	1,150.

PART II - LINE 5 - INTEREST	----- 11,259. =====

COPY

SCHEDULE A:INVESTMENT INCOME

PART II - LINE 14 - OTHER DEDUCTIONS

=====

MAKENA CAPITAL SPLITTER X, L.P.	1,123,105.
REVELATION HEALTHCARE FUND II LP	9,809.
TAX PREP FEE	13,033.

TOTAL OTHER DEDUCTIONS	-----
	1,145,947.
	=====

COPY

WILDLIFE CONSERVATION SOCIETY
YEAR ENDED JUNE 30, 2022
Net Operating Loss Carryover

Trade or Business: *Investment in Limited Partnerships*

Tax Period	Original NOL	NOL Utilized		NOL Carried Forward/Utilized	Year of Expiration
		Prior Year	Current Year		
6/30/2019	(1,667,912)		1,306,662	(361,250)	N/A
6/30/2020	(958,988)			(958,988)	N/A
6/30/2021	(434,933)			(434,933)	N/A
6/30/2022					
Carryforward to 6/30/2023				<u><u>(1,755,171)</u></u>	

Trade or Business: *Operation of Retail Souvenir Merchandise*

Tax Period	Original NOL	NOL Utilized		NOL Carried Forward/Utilized	Year of Expiration
		Prior Year	Current Year		
6/30/2019	(231,810)	103,513	21,273	(107,024)	N/A
6/30/2020	(95,628)			(95,628)	N/A
6/30/2021				-	N/A
6/30/2022				-	N/A
Carryforward to 6/30/2023				<u><u>(202,652)</u></u>	

Trade or Business: *Operation of Carting*

Tax Period	Original NOL	NOL Utilized		NOL Carried Forward/Utilized	Year of Expiration
		Prior Year	Current Year		
6/30/2019	(61,226)		61,226	-	N/A
6/30/2020	(288,249)		288,249	-	N/A
6/30/2021	(192,887)		86,727	(106,160)	N/A
6/30/2022					N/A
Carryforward to 6/30/2023				<u><u>(106,160)</u></u>	

*Taxpayer hereby makes an election under IRC Section 172(b)(3) under Rev. Proc. 2020-24 to relinquish the carryback period for an NOL for all of the tax years listed above.

Per the TCJA, post-2018 generated NOLs can only be carried forward, indefinitely. Federal NOLs are limited to 80% of total UBTI loss

FORM 990-T, PART II, LINE 20 - CHARITABLE CONTRIBUTION

Charitable contributions carried forward to 06/30/2023

YEAR GENERATED	CONTRIBUTION	UTILIZED AMOUNT 10% LIMITATION		CARRYFORWARD	5 YEAR
	AMOUNT PAID	ON TAXABLE INCOME	ON TAXABLE INCOME		
		PRIOR YEAR	CURRENT YEAR		
6/30/2018	8,157,320	49,273	44,103	8,063,944	6/30/2023
6/30/2019	8,143,511			8,143,511	6/30/2024
6/30/2020	7,986,340			7,986,340	6/30/2025
6/30/2021	3,628,289			3,628,289	6/30/2026
6/30/2022	7,947,484			7,947,484	6/30/2027
TOTAL CARRYFORWARD TO 06/30/2023				35,769,568	

**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 for instructions and the latest information.

OMB No. 1545-0123

2021

Name **WILDLIFE CONSERVATION SOCIETY** Employer identification number **13-1740011**

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)
1a 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				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	100,151.			100,151.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	100,151.

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)
8a 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				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	607,219.			607,219.
11 Enter gain from Form 4797, line 7 or 9			11	378,620.
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions (see instructions)			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	985,839.

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	100,151.
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	985,839.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	1,085,990.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule D (Form 1120) 2021

Sales and Other Dispositions of Capital Assets► Go to www.irs.gov/Form8949 for instructions and the latest information.

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

Name(s) shown on return

WILDLIFE CONSERVATION SOCIETY

Social security number or taxpayer identification number

13-1740011

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

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 (see **Note** above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	REVELATION HEALTHCARE FUND II	VAR	VAR	24,968.				24,968.
	MAKENA CAPITAL SPLITTER X, LP	VAR	VAR	75,183.				75,183.
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 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				100,151.			100,151.

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

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8949** (2021)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II

Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☒ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	REVELATION HEALTHCARE FUND II	VAR	VAR	64,667.				64,667.
	MAKENA CAPITAL SPLITTER X, LP	VAR	VAR	542,552.				542,552.
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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►				607,219.			607,219.

Note: If you checked Box D 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.

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2021Attachment
Sequence No. **27**

Name(s) shown on return

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

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**1a****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**1b****c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets**1c****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)
	SEE STATEMENT 1						378,620.

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

378,620.

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**8****9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions**9****Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7**11**

()

12 Gain, if any, from line 7 or amount from line 8, if applicable.**12****13** Gain, if any, from line 31**13****14** Net gain or (loss) from Form 4684, lines 31 and 38a**14****15** Ordinary gain from installment sales from Form 6252, line 25 or 36**15****16** Ordinary gain or (loss) from like-kind exchanges from Form 8824**16****17** Combine lines 10 through 16.**17****18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the 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**18a****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**18b**

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2021)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20.	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a.	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you 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 smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **4797** (2021)

WILDLIFE CONSERVATION SOCIETY
Supplement to Form 4797 Part I Detail

13-1740011

[illegible]

Limitation on Business Interest Expense Under Section 163(j)

OMB No. 1545-0123

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

Taxpayer name(s) shown on tax return Wildlife Conservation Society	Identification number 13-1740011

- A** If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
 Name of foreign entity _____
 Employer identification number, if any _____
 Reference ID number _____
- B** Is the foreign entity a CFC group member? See instructions ☐ **Yes** ☐ **No**
- C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions ☐ **Yes** ☐ **No**
- D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete ☐ **Yes** ☐ **No**

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	11,259	
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3		
4	Floor plan financing interest expense. See instructions	4		
5	Total business interest expense. Add lines 1 through 4	5		11,259

Section II—Adjusted Taxable Income

Tentative Taxable Income

6	Tentative taxable income. See instructions	6	441,032

Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7		
8	Any business interest expense not from a pass-through entity. See instructions	8	11,259	
9	Amount of any net operating loss deduction under section 172	9	1,764,138	
10	Amount of any qualified business income deduction allowed under section 199A	10		
11	Reserved for future use	11		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	1,138,143	
13	Other additions. See instructions	13	902,237	
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	5,716,032	
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15		
16	Total. Add lines 7 through 15	16		9,531,810

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	()	
18	Any business interest income not from a pass-through entity. See instructions	18	(13,345)	
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(2,795,110)	
20	Other reductions. See instructions	20	(11,259)	
21	Total. Combine lines 17 through 20	21	(2,819,714)	
22	Adjusted taxable income. Combine lines 6, 16, and 21. See instructions	22		7,153,127

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 37814C

Form **8990** (Rev. 12-2022)

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	13,345	
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	232,567	
25	Total. Add lines 23 and 24	25		245,912

Section IV—163(j) Limitation Calculations**Limitation on Business Interest Expense**

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26		
27	Business interest income (line 25)	27	2,145,938	
28	Floor plan financing interest expense (line 4)	28	245,912	
29	Total. Add lines 26, 27, and 28	29		2,391,850

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions	30		11,259

Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31		

Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32		

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33		
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34		
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35		.
36	Excess taxable income. Multiply line 35 by line 22	36		

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37		

Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38		
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39		
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40		.
41	Excess taxable income. Multiply line 40 by line 22	41		

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42		

SCHEDULE A Summary of Partner's Section 163(j) Excess Items

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward (see instructions)
		(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total ((c) plus (d))				
43 Makena Capital Splitter X, LP	26-3639815	10,109		10,109	5,716,032	232,567		
Revelation Healthcare Fund II LP	26-3639815	1,150		1,150				
44 Total					5,716,032	232,567		

SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45			
46 Total			

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 07/01/2021 , and ending 06/30/2022

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**

Filer's tax year beginning 07/01/2021 , and ending 06/30/2022

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ►**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.**1a** Name and address of foreign corporation**WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE
RUA JARDIM BOTANICO 674, SUITE 210
, RIO DE JANEIRO BR22 461 BR****b(1)** Employer identification number, if any**b(2)** Reference ID number (see instructions)**BRAZIL1****c** Country under whose laws incorporated**BR**

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency code
07/01/2004	BR	813000	CONSERVATION	BRL

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460 13-1740011		
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
	ROBERT CALAMO VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1.	1.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars	
Income	1a	Gross receipts or sales	1a	1,020,990.	194,771.
	b	Returns and allowances	1b		
	c	Subtract line 1b from line 1a	1c	1,020,990.	194,771.
	2	Cost of goods sold	2		
	3	Gross profit (subtract line 2 from line 1c)	3	1,020,990.	194,771.
	4	Dividends	4		
	5	Interest	5		
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a		
	b	Foreign currency transaction gain or loss - realized	8b		
	9	Other income (attach statement)	9		
	10	Total income (add lines 3 through 9)	10	1,020,990.	194,771.
	11	Compensation not deducted elsewhere	11	1,314,437.	250,751.
	12a	Rents	12a		
	b	Royalties and license fees	12b		
	13	Interest	13		
	14	Depreciation not deducted elsewhere	14		
	15	Depletion	15		
Net Income	16	Taxes (exclude income tax expense (benefit))	16		
	17	Other deductions (attach statement - exclude income tax expense (benefit)). SEE STATEMENT 1.	17	476,896.	90,976.
	18	Total deductions (add lines 11 through 17)	18	1,791,333.	341,727.
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	-770,343.	-146,956.
	20	Unusual or infrequently occurring items	20		
	21a	Income tax expense (benefit) - current	21a		
Other Comprehensive Income	b	Income tax expense (benefit) - deferred	21b		
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22		
	23a	Foreign currency translation adjustments	23a		
	b	Other	23b		
	c	Income tax expense (benefit) related to other comprehensive income	23c		
	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24		

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	719,460.
b	Less allowance for bad debts	2b	() ()
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement). SEE. STATEMENT. 2.	5	4,317.
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement).	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	
b	Less accumulated depreciation	9b	() ()
10a	Depletable assets	10a	
b	Less accumulated depletion	10b	() ()
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs.	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d	() ()
13	Other assets (attach statement)	13	
14	Total assets	14	723,777.
Liabilities and Shareholders' Equity			
15	Accounts payable	15	94,747.
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	723,777.
23	Less cost of treasury stock	23	() ()
24	Total liabilities and shareholders' equity	24	723,777.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	4	
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		

If the answer to either question is "Yes," attach an explanation.

8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?	
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____	

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTR

Identifying number

13-1740011

Reference ID number (see instructions)

BRAZIL1

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTR	BRAZIL1		BR	06/30/2022	06/30/2022
2						
3						
4						

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	-770,343.		BRL		5.2420000		
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶			

For Paperwork Reduction Act Notice, see instructions.

JSA
1X1666 2.000

Name of foreign corporation WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTR	EIN (if any)	Reference ID number (see instructions) BRAZIL1

a Separate Category (Enter code-see instructions). ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)								▶
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).								▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE

BRAZIL1

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE

EIN (if any)

Reference ID number (see instructions)

BRAZIL1

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	-770,343.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	-770,343.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	-770,343.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	-770,343.		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	-146,956.
e	Enter exchange rate used for line 5d.		5.2420000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE**BRAZIL1**

Separate Category (Enter code - see instructions.)

► GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	1	1,020,990.		
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income	2a			
b Subpart F income	2b			
c High-tax exception income per section 954(b)(4)	2c			
d Related party dividends	2d			
e Foreign oil and gas extraction income	2e			
3 Total exclusions (combine lines 2a through 2e)	3			
4 Gross income less total exclusions (line 1 minus line 3) (see instructions)	4	1,020,990.		
5 Deductions properly allocable to amount on line 4	5	1,791,333.		
6 Tested income (loss) (line 4 minus line 5) (see instructions)	6	-770,343.	5.2420000	-146,956.
7 Tested foreign income taxes	7		5.2420000	
8 Qualified business asset investment (QBAI)	8		5.2420000	
9a Interest expense included on line 5	9a			
b Qualified interest expense	9b			
c Tested loss QBAI amount	9c			
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		5.2420000	
10a Interest income included in line 4	10a			
b Qualified interest income	10b			
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE

EIN (if any)

Reference ID number (see instructions)

BRAZIL1

a Separate Category (Enter code - see instructions.)

▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

▶ N/A

Part I Accumulated E&P of Controlled Foreign Corporation☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	3,103,888.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	3,103,888.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	-770,343.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	2,333,545.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	2,333,545.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**Schedule J (Form 5471) (Rev. 12-2020)**

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				3,103,888.
b				
c				3,103,888.
2a				
b				
3				-770,343.
4				
5a				
b				
6				
7				2,333,545.
8				
9				
10				
11				
12				
13				
14				2,333,545.

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

Important: Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3).	▶	4	

Schedule J (Form 5471) (Rev. 12-2020)

COPY

Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE

BRAZIL1

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

BRL

5.2420

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

COPY

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE

EIN (if any)

Reference ID number (see instructions)

BRAZIL1

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)		
b	Beginning balance adjustments (attach statement)		
c	Adjusted beginning balance (combine lines 1a and 1b)		
2	Reduction for taxes unsuspended under anti-splitter rules		
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation		
4	Previously taxed E&P carried over in nonrecognition transaction		
5	Other adjustments (attach statement)		
6	Total previously taxed E&P (combine lines 1c through 5)		
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P		
8	Actual distributions of previously taxed E&P		
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P		
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)		
11	Other adjustments (attach statement)		
12	Balance at beginning of next year (combine lines 6 through 11)		

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTR

EIN (if any)

Reference ID number (see instructions)

BRAZIL1

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ► **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ►

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ► ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ►							
(2) Unit name ►							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ►							
(2) Unit name ►							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ►							
(2) Unit name ►							
d Net Foreign Currency Gain (Total)							
(1) Unit name ►							
(2) Unit name ►							
e Income Equivalent to Interest (Total)							
(1) Unit name ►							
(2) Unit name ►							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ►							
(2) Unit name ►							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

1X1650 1.000

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
i Insurance Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		1,020,990.	1,791,333.				
(1) Unit name ► BRAZIL	BR	1,020,990.	1,791,333.				
(2) Unit name ►							
4 Residual Income Group (Total)							
(1) Unit name ►							
(2) Unit name ►							
5 Total		1,020,990.	1,791,333.				

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3			NONE	-770,343.	NONE	3,657,199.			
(1)			NONE	-770,343.	NONE	3,657,199.	☐		
(2)							☐		
4									
(1)									
(2)									
5			NONE	-770,343.	NONE	3,657,199.			

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)

Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTR

Identifying number

13-1740011

Reference ID number (see instructions)

BRAZIL1

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**

OMB No. 1545-0123

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 07/01/2021, and ending 06/30/2022

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning 07/01/2021, and ending 06/30/2022**D** Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation WILDLIFE CONSERVATION SOCIETY CANADA 720 SPADINA AVE SUITE 600 , TORONTO M5S2T9 CA		b(1) Employer identification number, if any 85-4255882
		b(2) Reference ID number (see instructions) CANADA1
		c Country under whose laws incorporated CA

d Date of incorporation 07/01/2004	e Principal place of business CA	f Principal business activity code number 813000	g Principal business activity CONSERVATION	h Functional currency code CAD

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460 13-1740011		b If a U.S. income tax return was filed, enter: <table><tr><td>(i) Taxable income or (loss)</td><td>(ii) U.S. income tax paid (after all credits)</td></tr><tr><td> </td><td> </td></tr></table>		(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)						
c Name and address of foreign corporation's statutory or resident agent in country of incorporation		d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different ROBERT CALAMO - VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460					

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1.	1.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a 7,810,897.	6,170,232.
	b	Returns and allowances	1b	
	c	Subtract line 1b from line 1a	1c 7,810,897.	6,170,232.
	2	Cost of goods sold	2	
	3	Gross profit (subtract line 2 from line 1c)	3 7,810,897.	6,170,232.
	4	Dividends	4	
	5	Interest	5	
	6a	Gross rents	6a	
	b	Gross royalties and license fees	6b	
	7	Net gain or (loss) on sale of capital assets	7	
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a	
	b	Foreign currency transaction gain or loss - realized	8b	
	9	Other income (attach statement)	9	
	10	Total income (add lines 3 through 9)	10 7,810,897.	6,170,232.
	11	Compensation not deducted elsewhere	11 3,917,755.	3,094,838.
	12a	Rents	12a	
	b	Royalties and license fees	12b	
	13	Interest	13	
	14	Depreciation not deducted elsewhere	14	
	15	Depletion	15	
Net Income	16	Taxes (exclude income tax expense (benefit))	16	
	17	Other deductions (attach statement - exclude income tax expense (benefit)). SEE STATEMENT 3.	17 3,899,694.	3,080,571.
	18	Total deductions (add lines 11 through 17)	18 7,817,449.	6,175,409.
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19 -6,552.	-5,176.
	20	Unusual or infrequently occurring items	20	
	21a	Income tax expense (benefit) - current	21a	
Other Comprehensive Income	b	Income tax expense (benefit) - deferred	21b	
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22	
	23a	Foreign currency translation adjustments	23a	
	b	Other	23b	
	c	Income tax expense (benefit) related to other comprehensive income	23c	
24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24		

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1 3,309,890.	2,551,535.
2a	Trade notes and accounts receivable	2a 510,001.	1,539,292.
b	Less allowance for bad debts	2b () ()	
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement). SEE. STATEMENT. 4.	5 96,992.	53,172.
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement).	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	
b	Less accumulated depreciation	9b () ()	
10a	Depletable assets	10a	
b	Less accumulated depletion	10b () ()	
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs.	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d () ()	
13	Other assets (attach statement)	13	
14	Total assets	14 3,916,883.	4,143,999.
Liabilities and Shareholders' Equity			
15	Accounts payable	15 119,891.	352,183.
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22 3,796,992.	3,791,816.
23	Less cost of treasury stock	23 () ()	
24	Total liabilities and shareholders' equity	24 3,916,883.	4,143,999.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income	4	
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WILDLIFE CONSERVATION SOCIETY CANADA

Identifying number

13-1740011

Reference ID number (see instructions)

CANADA1

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	WILDLIFE CONSERVATION SOCIETY CANADA	85-4255882		CA	06/30/2022	06/30/2022
2						
3						
4						

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	-6,552.		CAD		1.2659000		
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶			

For Paperwork Reduction Act Notice, see instructions.

JSA
1X1666 2.000

Name of foreign corporation WILDLIFE CONSERVATION SOCIETY CANADA	EIN (if any) 85-4255882	Reference ID number (see instructions) CANADA1

a Separate Category (Enter code-see instructions). ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2). ▶								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)). ▶								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b).				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WILDLIFE CONSERVATION SOCIETY CANADA

85-4255882

CANADA1

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

► Attach to Form 5471.
► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WILDLIFE CONSERVATION SOCIETY CANADA

EIN (if any)

85-4255882

Reference ID number (see instructions)

CANADA1

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	-6,552.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	-6,552.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	-6,552.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	-6,552.		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	-5,176.
e	Enter exchange rate used for line 5d.		1.2659000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WILDLIFE CONSERVATION SOCIETY CANADA

EIN (if any)

85-4255882

Reference ID number (see instructions)

CANADA1

Separate Category (Enter code - see instructions.) ▶ GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	1	7,810,897.		
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income 2a				
b Subpart F income 2b				
c High-tax exception income per section 954(b)(4) 2c				
d Related party dividends 2d				
e Foreign oil and gas extraction income 2e				
3 Total exclusions (combine lines 2a through 2e)	3			
4 Gross income less total exclusions (line 1 minus line 3) (see instructions)	4	7,810,897.		
5 Deductions properly allocable to amount on line 4	5	7,817,449.		
6 Tested income (loss) (line 4 minus line 5) (see instructions)	6	-6,552.	1.2659000	-5,176.
7 Tested foreign income taxes	7		1.2659000	
8 Qualified business asset investment (QBAI)	8		1.2659000	
9a Interest expense included on line 5 9a				
b Qualified interest expense 9b				
c Tested loss QBAI amount 9c				
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		1.2659000	
10a Interest income included in line 4 10a				
b Qualified interest income 10b				
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WILDLIFE CONSERVATION SOCIETY CANADA

EIN (if any)

85-4255882

Reference ID number (see instructions)

CANADA1

a Separate Category (Enter code - see instructions.)

► GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

► N/A

Part I Accumulated E&P of Controlled Foreign Corporation☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	4,498,716.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	4,498,716.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	-6,552.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	4,492,164.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	4,492,164.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule J (Form 5471) (Rev. 12-2020)

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				4,498,716.
b				
c				4,498,716.
2a				
b				
3				-6,552.
4				
5a				
b				
6				
7				4,492,164.
8				
9				
10				
11				
12				
13				
14				4,492,164.

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))****Important:** Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3)	▶	4	

Schedule J (Form 5471) (Rev. 12-2020)

COPY

**SCHEDULE M
(Form 5471)**

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WILDLIFE CONSERVATION SOCIETY CANADA

EIN (if any)

85-4255882

Identifying number

13-1740011

Reference ID number (see instructions)

CANADA1

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ►

CAN

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(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

WILDLIFE CONSERVATION SOCIETY CANADA

EIN (if any)

85-4255882

Reference ID number (see instructions)

CANADA1

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WILDLIFE CONSERVATION SOCIETY CANADA

EIN (if any)

85-4255882

Reference ID number (see instructions)

CANADA1

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

1X1650 1.000

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
i Insurance Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		7,810,897.	7,817,449.				
(1) Unit name ► CANADA	CA	7,810,897.	7,817,449.				
(2) Unit name ►							
4 Residual Income Group (Total)							
(1) Unit name ►							
(2) Unit name ►							
5 Total		7,810,897.	7,817,449.				

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3				-6,552.		5,102,135.			
(1)				-6,552.		5,102,135.	☐		
(2)							☐		
4									
(1)									
(2)									
5				-6,552.		5,102,135.			

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)
Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

OMB No. 1545-0123

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471		Identifying number
WILDLIFE CONSERVATION SOCIETY		13-1740011
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
WILDLIFE CONSERVATION SOCIETY CANADA		CANADA1

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 07/01/2021, and ending 06/30/2022

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**

Filer's tax year beginning 07/01/2021, and ending 06/30/2022

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation		b(1) Employer identification number, if any	
WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE) ZXL OUTER CIRCLE REGENTS PARK , LONDON NW14RY UK			
		b(2) Reference ID number (see instructions)	
		EUR	
		c Country under whose laws incorporated	
		UK	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity
11/24/2009	UK	813000	CONSERVATION
		h Functional currency code	
		GBP	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460 13-1740011	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
	ROBERT CALAMO - VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1.	1.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a	
	b	Returns and allowances	1b	
	c	Subtract line 1b from line 1a	1c	
	2	Cost of goods sold	2	
	3	Gross profit (subtract line 2 from line 1c)	3	
	4	Dividends	4	
	5	Interest	5	
	6a	Gross rents	6a	
	b	Gross royalties and license fees	6b	
	7	Net gain or (loss) on sale of capital assets	7	
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a	
	b	Foreign currency transaction gain or loss - realized	8b	
	9	Other income (attach statement)	9	
	10	Total income (add lines 3 through 9)	10	
	11	Compensation not deducted elsewhere	11	
	12a	Rents	12a	
	b	Royalties and license fees	12b	
	13	Interest	13	
	14	Depreciation not deducted elsewhere	14	
	15	Depletion	15	
Net Income	16	Taxes (exclude income tax expense (benefit))	16	
	17	Other deductions (attach statement - exclude income tax expense (benefit)). SEE. STATEMENT. 5.	17	19,423.
	18	Total deductions (add lines 11 through 17)	18	19,423.
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	-19,423.
	20	Unusual or infrequently occurring items	20	
Other Comprehensive Income	21a	Income tax expense (benefit) - current	21a	
	b	Income tax expense (benefit) - deferred	21b	
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22	
	23a	Foreign currency translation adjustments	23a	
	b	Other	23b	
	c	Income tax expense (benefit) related to other comprehensive income	23c	
	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24	

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	140,823.
2a	Trade notes and accounts receivable	2a	390,000.
b	Less allowance for bad debts	2b () ()	
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement).	5	
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement).	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	
b	Less accumulated depreciation	9b () ()	
10a	Depletable assets	10a	
b	Less accumulated depletion	10b () ()	
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs.	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d () ()	
13	Other assets (attach statement) SEE. STATEMENT. 6.	13	26,383.
14	Total assets	14	530,823.
Liabilities and Shareholders' Equity			
15	Accounts payable	15	56,671.
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	-30,288.
23	Less cost of treasury stock	23 () ()	
24	Total liabilities and shareholders' equity	24	530,823.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income	4	
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

EIN (if any)

Identifying number

13-1740011

Reference ID number (see instructions)

EUR

a Separate Category (Enter code - see instructions.) ▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)	EUR		UK	06/30/2022	06/30/2022
2						
3						
4						

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	-19,423.		GBP		0.7522000		
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶			

For Paperwork Reduction Act Notice, see instructions.

JSA
1X1666 2.000

Name of foreign corporation WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)	EIN (if any)	Reference ID number (see instructions) EUR

a Separate Category (Enter code-see instructions). ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2). ▶								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)). ▶								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

EUR

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

EIN (if any)

Reference ID number (see instructions)

EUR

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	-19,423.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	-19,423.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	-19,423.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	-19,423.		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	-25,822.
e	Enter exchange rate used for line 5d.		0.7522000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

EIN (if any)

Reference ID number (see instructions)

EUR

Separate Category (Enter code - see instructions.) ► GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1		
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income 2a			
b	Subpart F income 2b			
c	High-tax exception income per section 954(b)(4) 2c			
d	Related party dividends 2d			
e	Foreign oil and gas extraction income 2e			
3	Total exclusions (combine lines 2a through 2e) 3			
4	Gross income less total exclusions (line 1 minus line 3) (see instructions) 4			
5	Deductions properly allocable to amount on line 4 5	19,423.		
6	Tested income (loss) (line 4 minus line 5) (see instructions) 6	-19,423.	0.7522000	-25,822.
7	Tested foreign income taxes 7		0.7522000	
8	Qualified business asset investment (QBAI) 8		0.7522000	
9a	Interest expense included on line 5 9a			
b	Qualified interest expense 9b			
c	Tested loss QBAI amount 9c			
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- 9d		0.7522000	
10a	Interest income included in line 4 10a			
b	Qualified interest income 10b			
c	Tested interest income (line 10a minus line 10b). If zero or less, enter -0- 10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**

(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

► **Attach to Form 5471.**

► **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

EIN (if any)

Reference ID number (see instructions)

EUR

a Separate Category (Enter code - see instructions.) ► GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ► N/A

Part I Accumulated E&P of Controlled Foreign Corporation

☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

Important: Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	-62,374.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	-62,374.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	-19,423.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	-81,797.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	-81,797.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule J (Form 5471) (Rev. 12-2020)

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	
1a				-62,374.
b				
c				-62,374.
2a				
b				
3				-19,423.
4				
5a				
b				
6				
7				-81,797.
8				
9				
10				
11				
12				
13				
14				-81,797.

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))****Important:** Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3)	▶	4	

Schedule J (Form 5471) (Rev. 12-2020)

Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

EUR

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

GBP

0.7522

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

COPY

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

EIN (if any)

Reference ID number (see instructions)

EUR

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)		
b	Beginning balance adjustments (attach statement)		
c	Adjusted beginning balance (combine lines 1a and 1b)		
2	Reduction for taxes unsuspended under anti-splitter rules		
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation		
4	Previously taxed E&P carried over in nonrecognition transaction		
5	Other adjustments (attach statement)		
6	Total previously taxed E&P (combine lines 1c through 5)		
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P		
8	Actual distributions of previously taxed E&P		
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P		
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)		
11	Other adjustments (attach statement)		
12	Balance at beginning of next year (combine lines 6 through 11)		

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

EIN (if any)

Reference ID number (see instructions)

EUR

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

1X1650 1.000

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
i Insurance Income (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)			19,423.				
(1) Unit name ▶ UNITED KINGDOM	UK		19,423.				
(2) Unit name ▶ _____							
4 Residual Income Group (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
5 Total			19,423.				

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3				-19,423.		209,565.			
(1)				-19,423.		209,565.	☐		
(2)							☐		
4									
(1)									
(2)									
5				-19,423.		209,565.			

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)
Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

OMB No. 1545-0123

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

Identifying number

13-1740011

Reference ID number (see instructions)

EUR

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 07/01/2021, and ending 06/30/2022

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**

Filer's tax year beginning 07/01/2021, and ending 06/30/2022

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA) 7 JALAN RIDGEWAY 93200 KUCHING SARAWAK, MALAYSIA MY		b(1) Employer identification number, if any
		b(2) Reference ID number (see instructions) MALAYSIA1
		c Country under whose laws incorporated MY

d Date of incorporation 12/01/2004	e Principal place of business MY	f Principal business activity code number 813000	g Principal business activity CONSERVATION	h Functional currency code MYR

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460 13-1740011		b If a U.S. income tax return was filed, enter: <table><tr><td>(i) Taxable income or (loss)</td><td>(ii) U.S. income tax paid (after all credits)</td></tr><tr><td> </td><td> </td></tr></table>		(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)						
c Name and address of foreign corporation's statutory or resident agent in country of incorporation		d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different ROBERT CALAMO VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460					

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1.	1.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Part I U.S. Shareholders of Foreign Corporation (see instructions)

Part II Direct Shareholders of Foreign Corporation (see instructions)

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars	
Income	1a	Gross receipts or sales	1a	3,408,099.	805,621.
	b	Returns and allowances	1b		
	c	Subtract line 1b from line 1a	1c	3,408,099.	805,621.
	2	Cost of goods sold	2		
	3	Gross profit (subtract line 2 from line 1c)	3	3,408,099.	805,621.
	4	Dividends	4		
	5	Interest	5		
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a		
	b	Foreign currency transaction gain or loss - realized	8b		
	9	Other income (attach statement)	9		
	10	Total income (add lines 3 through 9)	10	3,408,099.	805,621.
	11	Compensation not deducted elsewhere	11	2,176,219.	514,424.
	12a	Rents	12a		
	b	Royalties and license fees	12b		
	13	Interest	13		
	14	Depreciation not deducted elsewhere	14		
	15	Depletion	15		
Net Income	16	Taxes (exclude income tax expense (benefit))	16		
	17	Other deductions (attach statement - exclude income tax expense (benefit)). SEE STATEMENT 7.	17	1,378,167.	325,777.
	18	Total deductions (add lines 11 through 17)	18	3,554,386.	840,201.
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	-146,287.	-34,580.
	20	Unusual or infrequently occurring items	20		
	21a	Income tax expense (benefit) - current	21a		
Other Comprehensive Income	b	Income tax expense (benefit) - deferred	21b		
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22		
	23a	Foreign currency translation adjustments	23a		
	b	Other	23b		
	c	Income tax expense (benefit) related to other comprehensive income	23c		
	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24		

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	661,114.
b	Less allowance for bad debts	2b	() ()
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement).	5	
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement).	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	
b	Less accumulated depreciation	9b	() ()
10a	Depletable assets	10a	
b	Less accumulated depletion	10b	() ()
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs.	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d	() ()
13	Other assets (attach statement) SEE. STATEMENT. 8.	13	68,415.
14	Total assets	14	729,529.
Liabilities and Shareholders' Equity			
15	Accounts payable	15	59,699.
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	669,830.
23	Less cost of treasury stock	23	() ()
24	Total liabilities and shareholders' equity	24	729,529.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income	4	
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

EIN (if any)

Identifying number

13-1740011

Reference ID number (see instructions)

MALAYSIA1

- a Separate Category (Enter code - see instructions). ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)	MALAYSIA1		MY	06/30/2022	06/30/2022
2						
3						
4						

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	-146,287.		MYR		4.2304000		
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶			

For Paperwork Reduction Act Notice, see instructions.

JSA
1X1666 2.000

Name of foreign corporation WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)	EIN (if any)	Reference ID number (see instructions) MALAYSIA1
a Separate Category (Enter code-see instructions).		▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).		▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)								▶
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).								▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

MALAYSIA1

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

EIN (if any)

Reference ID number (see instructions)

MALAYSIA1

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	-146,287.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	-146,287.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	-146,287.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	-146,287.		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	-34,580.
e	Enter exchange rate used for line 5d.		4.2304000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Information for Global Intangible Low-Taxed Income

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

EIN (if any)

Reference ID number (see instructions)

MALAYSIA1

Separate Category (Enter code - see instructions.)

► GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	1	3,408,099.		
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income	2a			
b Subpart F income	2b			
c High-tax exception income per section 954(b)(4)	2c			
d Related party dividends	2d			
e Foreign oil and gas extraction income	2e			
3 Total exclusions (combine lines 2a through 2e)	3			
4 Gross income less total exclusions (line 1 minus line 3) (see instructions)	4	3,408,099.		
5 Deductions properly allocable to amount on line 4	5	3,554,386.		
6 Tested income (loss) (line 4 minus line 5) (see instructions)	6	-146,287.	4.2304000	-34,580.
7 Tested foreign income taxes	7		4.2304000	
8 Qualified business asset investment (QBAI)	8		4.2304000	
9a Interest expense included on line 5	9a			
b Qualified interest expense	9b			
c Tested loss QBAI amount	9c			
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		4.2304000	
10a Interest income included in line 4	10a			
b Qualified interest income	10b			
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

EIN (if any)

Reference ID number (see instructions)

MALAYSIA1

a Separate Category (Enter code - see instructions.)

▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

▶ N/A

Part I Accumulated E&P of Controlled Foreign Corporation☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	2,294,461.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	2,294,461.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	-146,287.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	2,148,174.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	2,148,174.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**Schedule J (Form 5471) (Rev. 12-2020)**

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				2,294,461.
b				
c				2,294,461.
2a				
b				
3				-146,287.
4				
5a				
b				
6				
7				2,148,174.
8				
9				
10				
11				
12				
13				
14				2,148,174.

Part II

Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))

Important: Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3).	▶	4	

COPY

Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

MALAYSIA1

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

MYR

4.2304

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

COPY

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

EIN (if any)

Reference ID number (see instructions)

MALAYSIA1

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b).			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a Balance at beginning of year (see instructions)			
b Beginning balance adjustments (attach statement)			
c Adjusted beginning balance (combine lines 1a and 1b)			
2 Reduction for taxes unsuspended under anti-splitter rules			
3 Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4 Previously taxed E&P carried over in nonrecognition transaction			
5 Other adjustments (attach statement)			
6 Total previously taxed E&P (combine lines 1c through 5)			
7 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8 Actual distributions of previously taxed E&P			
9 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10 Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11 Other adjustments (attach statement)			
12 Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

EIN (if any)

Reference ID number (see instructions)

MALAYSIA1

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

1X1650 1.000

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
i Insurance Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		3,408,099.	3,554,386.				
(1) Unit name ▶ MALAYSIA	MY	3,408,099.	3,554,386.				
(2) Unit name ▶							
4 Residual Income Group (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
5 Total		3,408,099.	3,554,386.				

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3				-146,287.		3,061,185.			
(1)				-146,287.		3,061,185.	☐		
(2)							☐		
4									
(1)									
(2)									
5				-146,287.		3,061,185.			

Important: See **Computer-Generated Schedule Q** in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)

Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

Identifying number

13-1740011

Reference ID number (see instructions)

MALAYSIA1

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 07/01/2021 , and ending 06/30/2022

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**

Filer's tax year beginning 07/01/2021 , and ending 06/30/2022

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation BATAGUR CO, LTD. 21, SANGKAT TONIE CHAMKAMORN PHNOM PENH, CB		b(1) Employer identification number, if any
		b(2) Reference ID number (see instructions) BATAG
		c Country under whose laws incorporated CB

d Date of incorporation 12/10/2015	e Principal place of business CB	f Principal business activity code number 813000	g Principal business activity CONSERVATION	h Functional currency code KHR

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)

c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different ROBERT CALAMO - VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
PREFERRED	490.	490.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a	
	b	Returns and allowances	1b	
	c	Subtract line 1b from line 1a	1c	
	2	Cost of goods sold	2	
	3	Gross profit (subtract line 2 from line 1c)	3	
	4	Dividends	4	
	5	Interest	5	
	6a	Gross rents	6a	
	b	Gross royalties and license fees	6b	
	7	Net gain or (loss) on sale of capital assets	7	
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a	
	b	Foreign currency transaction gain or loss - realized	8b	
	9	Other income (attach statement)	9	
	10	Total income (add lines 3 through 9)	10	
	11	Compensation not deducted elsewhere	11	
	12a	Rents	12a	
	b	Royalties and license fees	12b	
	13	Interest	13	
	14	Depreciation not deducted elsewhere	14	
	15	Depletion	15	
Net Income	16	Taxes (exclude income tax expense (benefit))	16	
	17	Other deductions (attach statement - exclude income tax expense (benefit))	17	
	18	Total deductions (add lines 11 through 17)	18	
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	
	20	Unusual or infrequently occurring items	20	
	21a	Income tax expense (benefit) - current	21a	
Other Comprehensive Income	b	Income tax expense (benefit) - deferred	21b	
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22	
	23a	Foreign currency translation adjustments	23a	
	b	Other	23b	
c	Income tax expense (benefit) related to other comprehensive income	23c		
24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24		

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b (	) (
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement).	5	
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement).	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	
b	Less accumulated depreciation	9b (	) (
10a	Depletable assets	10a	
b	Less accumulated depletion	10b (	) (
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs.	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d (	) (
13	Other assets (attach statement)	13	
14	Total assets	14	
Liabilities and Shareholders' Equity			
15	Accounts payable	15	
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	
23	Less cost of treasury stock	23 (	) (
24	Total liabilities and shareholders' equity	24	

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.			
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

BATAGUR CO, LTD.

Identifying number

13-1740011

Reference ID number (see instructions)

BATAG

- a Separate Category (Enter code - see instructions). ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	
1							
2							
3							
4							
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1							
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶				

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 5471) (Rev. 12-2021)

Name of foreign corporation BATAGUR CO, LTD.	EIN (if any)	Reference ID number (see instructions) BATAG

a Separate Category (Enter code-see instructions). ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2).								▶
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).								▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

BATAGUR CO, LTD.

BATAG

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

BATAGUR CO, LTD.

EIN (if any)

Reference ID number (see instructions)

BATAG

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	NONE
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	NONE
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	NONE
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)			
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	
e	Enter exchange rate used for line 5d ▶				

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Information for Global Intangible Low-Taxed Income

► **Attach to Form 5471.**

► **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

BATAGUR CO, LTD.

EIN (if any)

Reference ID number (see instructions)

BATAG

Separate Category (Enter code - see instructions.)

► GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1		
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income 2a			
b	Subpart F income 2b			
c	High-tax exception income per section 954(b)(4) 2c			
d	Related party dividends 2d			
e	Foreign oil and gas extraction income 2e			
3	Total exclusions (combine lines 2a through 2e) 3			
4	Gross income less total exclusions (line 1 minus line 3) (see instructions) 4			
5	Deductions properly allocable to amount on line 4 5			
6	Tested income (loss) (line 4 minus line 5) (see instructions) 6			
7	Tested foreign income taxes 7			
8	Qualified business asset investment (QBAI) 8			
9a	Interest expense included on line 5 9a			
b	Qualified interest expense 9b			
c	Tested loss QBAI amount 9c			
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- 9d			
10a	Interest income included in line 4 10a			
b	Qualified interest income 10b			
c	Tested interest income (line 10a minus line 10b). If zero or less, enter -0- 10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

BATAGUR CO, LTD.

EIN (if any)

Reference ID number (see instructions)

BATAG

a Separate Category (Enter code - see instructions.) ▶ GEN**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶ N/A**Part I Accumulated E&P of Controlled Foreign Corporation**☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)						
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)						
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)						
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)						
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)						

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**Schedule J (Form 5471) (Rev. 12-2020)**

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				
b				
c				
2a				
b				
3				
4				
5a				
b				
6				
7				
8				
9				
10				
11				
12				
13				
14				

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

Important: Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3).	▶	4	

Schedule J (Form 5471) (Rev. 12-2020)

COPY

Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

BATAGUR CO, LTD.

BATAG

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

KHR

4065.9217

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

COPY

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

BATAGUR CO, LTD.

EIN (if any)

Reference ID number (see instructions)

BATAG

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I

Previously Taxed E&P in Functional Currency (see instructions) (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

BATAGUR CO, LTD.

EIN (if any)

Reference ID number (see instructions)

BATAG

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

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	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
i Insurance Income (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)							
(1) Unit name ▶ CAMBODIA	CB						
(2) Unit name ▶ _____							
4 Residual Income Group (Total)							
(1) Unit name ▶ _____							
(2) Unit name ▶ _____							
5 Total							

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3									
(1)							☐		
(2)							☐		
4									
(1)									
(2)									
5									

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)
Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

OMB No. 1545-0123

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

BATAGUR CO, LTD.

Identifying number

13-1740011

Reference ID number (see instructions)

BATAG

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 07/01/2021 , and ending 06/30/2022

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**

Filer's tax year beginning 07/01/2021 , and ending 06/30/2022

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation		b(1) Employer identification number, if any	
SANSOM MLUP PREY 552, ST 26 WAT BO SIEM REAP, CB			
b(2) Reference ID number (see instructions)			
SANSOM1			
c Country under whose laws incorporated			
CB			
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity
06/17/2009	CB	813000	CONSERVATION
h Functional currency code			
KHR			

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460 13-1740011	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
	ROBERT CALAMO - VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1.	1.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a 2,535,655,145.	623,636.
	b	Returns and allowances	1b	
	c	Subtract line 1b from line 1a	1c 2,535,655,145.	623,636.
	2	Cost of goods sold	2	
	3	Gross profit (subtract line 2 from line 1c)	3 2,535,655,145.	623,636.
	4	Dividends	4	
	5	Interest	5	
	6a	Gross rents	6a	
	b	Gross royalties and license fees	6b	
	7	Net gain or (loss) on sale of capital assets	7	
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a	
	b	Foreign currency transaction gain or loss - realized	8b	
	9	Other income (attach statement)	9	
	10	Total income (add lines 3 through 9)	10 2,535,655,145.	623,636.
	11	Compensation not deducted elsewhere	11 1,082,698,026.	266,286.
	12a	Rents	12a	
	b	Royalties and license fees	12b	
	13	Interest	13	
	14	Depreciation not deducted elsewhere	14	
	15	Depletion	15	
Net Income	16	Taxes (exclude income tax expense (benefit))	16	
	17	Other deductions (attach statement - exclude income tax expense (benefit)). SEE STATEMENT 9.	17 1,239,447,439.	304,838.
	18	Total deductions (add lines 11 through 17)	18 2,322,145,465.	571,124.
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19 213,509,680.	52,512.
	20	Unusual or infrequently occurring items	20	
	21a	Income tax expense (benefit) - current	21a	
Other Comprehensive Income	b	Income tax expense (benefit) - deferred	21b	
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22	
	23a	Foreign currency translation adjustments	23a	
	b	Other	23b	
c	Income tax expense (benefit) related to other comprehensive income	23c		
24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24		

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	77,393.	130,679.
2a	Trade notes and accounts receivable	82,761.	140,195.
b	Less allowance for bad debts	()	()
3	Derivatives		
4	Inventories		
5	Other current assets (attach statement). SEE. STATEMENT. 10.	1,857.	2,165.
6	Loans to shareholders and other related persons		
7	Investment in subsidiaries (attach statement).		
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)		
12	Intangible assets:		
a	Goodwill		
b	Organization costs.		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 12a, 12b, and 12c	()	()
13	Other assets (attach statement)		
14	Total assets	162,011.	273,039.
Liabilities and Shareholders' Equity			
15	Accounts payable	110,762.	169,278.
16	Other current liabilities (attach statement)		
17	Derivatives		
18	Loans from shareholders and other related persons		
19	Other liabilities (attach statement)		
20	Capital stock:		
a	Preferred stock		
b	Common stock		
21	Paid-in or capital surplus (attach reconciliation)		
22	Retained earnings	51,249.	103,761.
23	Less cost of treasury stock	()	()
24	Total liabilities and shareholders' equity	162,011.	273,039.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d) (2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	4	
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		

If the answer to either question is "Yes," attach an explanation.

8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?

b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.

c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.

9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

SANSOM MLUP PREY

Identifying number

13-1740011

Reference ID number (see instructions)

SANSOM1

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	SANSOM MLUP PREY	SANSOM1		CB	06/30/2022	06/30/2022
2						
3						
4						

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	213,509,680.		KHR		4065.9217000		
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶			

For Paperwork Reduction Act Notice, see instructions.

JSA
1X1666 2.000

Name of foreign corporation SANSOM MLUP PREY	EIN (if any)	Reference ID number (see instructions) SANSOM1

a Separate Category (Enter code-see instructions). ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2).								▶
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).								▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b).				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

SANSOM MLUP PREY

SANSOM1

- a** Separate Category (Enter code - see instructions.) **GEN**
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

SANSOM MLUP PREY

EIN (if any)

Reference ID number (see instructions)

SANSOM1

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	213,509,680.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	213,509,680.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	213,509,680.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	213,509,680.		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	52,512.
e	Enter exchange rate used for line 5d.		4065.9217000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

SANSOM MLUP PREY

EIN (if any)

Reference ID number (see instructions)

SANSOM1

Separate Category (Enter code - see instructions.)

▶ GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1	2,535,655,145.	
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income 2a			
b	Subpart F income 2b			
c	High-tax exception income per section 954(b)(4) 2c			
d	Related party dividends 2d			
e	Foreign oil and gas extraction income 2e			
3	Total exclusions (combine lines 2a through 2e) 3			
4	Gross income less total exclusions (line 1 minus line 3) (see instructions) 4	2,535,655,145.		
5	Deductions properly allocable to amount on line 4 5	2,322,145,465.		
6	Tested income (loss) (line 4 minus line 5) (see instructions) 6	213,509,680.	4065.9217000	52,512.
7	Tested foreign income taxes 7		4065.9217000	
8	Qualified business asset investment (QBAI) 8		4065.9217000	
9a	Interest expense included on line 5 9a			
b	Qualified interest expense 9b			
c	Tested loss QBAI amount 9c			
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- 9d		4065.9217000	
10a	Interest income included in line 4 10a			
b	Qualified interest income 10b			
c	Tested interest income (line 10a minus line 10b). If zero or less, enter -0- 10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

SANSOM MLUP PREY

EIN (if any)

Reference ID number (see instructions)

SANSOM1

a Separate Category (Enter code - see instructions.)

▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

▶ N/A

Part I Accumulated E&P of Controlled Foreign Corporation☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	201,068,390.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	201,068,390.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	213,509,680.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	414,578,070.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	414,578,070.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**Schedule J (Form 5471) (Rev. 12-2020)**

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				201,068,390.
b				
c				201,068,390.
2a				
b				
3				213,509,680.
4				
5a				
b				
6				
7				414,578,070.
8				
9				
10				
11				
12				
13				
14				414,578,070.

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

Important: Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3).	▶	4	

Schedule J (Form 5471) (Rev. 12-2020)

COPY

Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

SANSOM MLUP PREY

SANSOM1

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

RIEL

4065.9217

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29. . . .					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

COPY

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

SANSOM MLUP PREY

EIN (if any)

Reference ID number (see instructions)

SANSOM1

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

SANSOM MLUP PREY

EIN (if any)

Reference ID number (see instructions)

SANSOM1

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

1X1650 1.000

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
i Insurance Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		2,535,655,145.	2,322,145,465.				
(1) Unit name ▶ CAMBODIA 2	CB	2,535,655,145.	2,322,145,465.				
(2) Unit name ▶							
4 Residual Income Group (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
5 Total		2,535,655,145.	2,322,145,465.				

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3				213,509,680.		884,439,618.			
(1)				213,509,680.		884,439,618.	☐		
(2)							☐		
4									
(1)									
(2)									
5				213,509,680.		884,439,618.			

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)

Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

SANSOM MLUP PREY

Identifying number

13-1740011

Reference ID number (see instructions)

SANSOM1

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 01/01/2021, and ending 12/31/2021

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****D** Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation		b(1) Employer identification number, if any	
YAYASAN CELEBICA PESONA KHAYANGAN V BLOK AK/8 RUKUN TETANGGA, 001 ID			
		b(2) Reference ID number (see instructions)	
		YAYA	
		c Country under whose laws incorporated	
		ID	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity
03/23/2017	ID	813000	CONSERVATION
		h Functional currency code	
		IDR	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460 13-1740011	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
	ROBERT CALAMO - VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1.	1.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars	
Income	1a	Gross receipts or sales	1a	1,994,807.	139.
	b	Returns and allowances	1b		
	c	Subtract line 1b from line 1a	1c	1,994,807.	139.
	2	Cost of goods sold	2		
	3	Gross profit (subtract line 2 from line 1c)	3	1,994,807.	139.
	4	Dividends	4		
	5	Interest	5		
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a		
	b	Foreign currency transaction gain or loss - realized	8b		
	9	Other income (attach statement)	9		
	10	Total income (add lines 3 through 9)	10	1,994,807.	139.
	11	Compensation not deducted elsewhere	11		
	12a	Rents	12a		
	b	Royalties and license fees	12b		
	13	Interest	13		
	14	Depreciation not deducted elsewhere	14		
	15	Depletion	15		
Net Income	16	Taxes (exclude income tax expense (benefit))	16		
	17	Other deductions (attach statement - exclude income tax expense (benefit)). SEE STATEMENT 11	17	7,561,855.	529.
	18	Total deductions (add lines 11 through 17)	18	7,561,855.	529.
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	-5,567,048.	-389.
	20	Unusual or infrequently occurring items	20		
	21a	Income tax expense (benefit) - current	21a		
Other Comprehensive Income	b	Income tax expense (benefit) - deferred	21b		
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22		
	23a	Foreign currency translation adjustments	23a		
	b	Other	23b		
	c	Income tax expense (benefit) related to other comprehensive income	23c		
24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24			

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1 46,790.	44,506.
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b () ()	
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement).	5	
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement).	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a 62,030.	66,210.
b	Less accumulated depreciation	9b () ()	
10a	Depletable assets	10a	
b	Less accumulated depletion	10b () ()	
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs.	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d () ()	
13	Other assets (attach statement)	13	
14	Total assets	14 108,820.	110,716.
Liabilities and Shareholders' Equity			
15	Accounts payable	15	
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22 108,820.	110,716.
23	Less cost of treasury stock	23 () ()	
24	Total liabilities and shareholders' equity	24 108,820.	110,716.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.			
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

YAYASAN CELEBICA

EIN (if any)

Identifying number

13-1740011

Reference ID number (see instructions)

YAYA

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	YAYASAN CELEBICA	YAYA		ID	06/30/2022	06/30/2022
2						
3						
4						

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	-5,567,048.		IDR		14304.6387000		
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶			

For Paperwork Reduction Act Notice, see instructions.

JSA
1X1666 2.000

Name of foreign corporation YAYASAN CELEBICA	EIN (if any)	Reference ID number (see instructions) YAYA

a Separate Category (Enter code-see instructions). ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2).								▶
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).								▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b).				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

YAYASAN CELEBICA

YAYA

- a** Separate Category (Enter code - see instructions.) **GEN**
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

YAYASAN CELEBICA

EIN (if any)

Reference ID number (see instructions)

YAYA

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	-5,567,048.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	-5,567,048.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	-5,567,048.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	-5,567,048.		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	-389.
e	Enter exchange rate used for line 5d.		14304.6387000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

YAYASAN CELEBICA

EIN (if any)

Reference ID number (see instructions)

YAYA

Separate Category (Enter code - see instructions.)

▶ GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1	1,994,807.	
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income 2a			
b	Subpart F income 2b			
c	High-tax exception income per section 954(b)(4) 2c			
d	Related party dividends 2d			
e	Foreign oil and gas extraction income 2e			
3	Total exclusions (combine lines 2a through 2e) 3			
4	Gross income less total exclusions (line 1 minus line 3) (see instructions) 4	1,994,807.		
5	Deductions properly allocable to amount on line 4 5	7,561,855.		
6	Tested income (loss) (line 4 minus line 5) (see instructions) 6	-5,567,048.	14304.6387000	-389.
7	Tested foreign income taxes 7		14304.6387000	
8	Qualified business asset investment (QBAI) 8		14304.6387000	
9a	Interest expense included on line 5 9a			
b	Qualified interest expense 9b			
c	Tested loss QBAI amount 9c			
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- 9d		14304.6387000	
10a	Interest income included in line 4 10a			
b	Qualified interest income 10b			
c	Tested interest income (line 10a minus line 10b). If zero or less, enter -0- 10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

YAYASAN CELEBICA

EIN (if any)

Reference ID number (see instructions)

YAYA

a Separate Category (Enter code - see instructions.) ► GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ► N/A

Part I Accumulated E&P of Controlled Foreign Corporation☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	1,589,319,742.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	1,589,319,742.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	-5,567,048.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	1,583,752,694.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post- transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	1,583,752,694.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule J (Form 5471) (Rev. 12-2020)

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				1,589,319,742.
b				
c				1,589,319,742.
2a				
b				
3				-5,567,048.
4				
5a				
b				
6				
7				1,583,752,694.
8				
9				
10				
11				
12				
13				
14				1,583,752,694.

Part II

Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))

Important: Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3)	▶	4	

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Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

YAYASAN CELEBICA

YAYA

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

IDR

14304.6387

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29. . . .					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

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**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

YAYASAN CELEBICA

EIN (if any)

Reference ID number (see instructions)

YAYA

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b).			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

YAYASAN CELEBICA

EIN (if any)

Reference ID number (see instructions)

YAYA

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

1X1650 1.000

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
i Insurance Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		1,994,807.	7,561,855.				
(1) Unit name ► INDONESIA	ID	1,994,807.	7,561,855.				
(2) Unit name ►							
4 Residual Income Group (Total)							
(1) Unit name ►							
(2) Unit name ►							
5 Total		1,994,807.	7,561,855.				

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3				-5,567,048.		1,570,189,749.			
(1)				-5,567,048.		1,570,189,749.	☐		
(2)							☐		
4									
(1)									
(2)									
5				-5,567,048.		1,570,189,749.			

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)

Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

YAYASAN CELEBICA

Identifying number

13-1740011

Reference ID number (see instructions)

YAYA

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 01/01/2022 , and ending 12/31/2022

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021** , and ending **06/30/2022****D** Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation				b(1) Employer identification number, if any	
IBIS RICE CONSERVAT CO., LTD NO. 74, ST. 464, SANGKAT TOUL TOMPON KHAN CHAMKAR PHNOM PENH, CB					
				b(2) Reference ID number (see instructions)	
				IBISRICE	
				c Country under whose laws incorporated	
				CB	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency code	
10/27/2017	CB	813000	CONSERVATION	KHR	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States		b If a U.S. income tax return was filed, enter:	
WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BOULEVARD BRONX, NY 10460 13-1740011		(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation		d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
		ROBERT CALAMO VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1.	1.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a 1,423,189,490.	349,953.
	b	Returns and allowances	1b	
	c	Subtract line 1b from line 1a	1c 1,423,189,490.	349,953.
	2	Cost of goods sold	2	
	3	Gross profit (subtract line 2 from line 1c)	3 1,423,189,490.	349,953.
	4	Dividends	4	
	5	Interest	5	
	6a	Gross rents	6a	
	b	Gross royalties and license fees	6b	
	7	Net gain or (loss) on sale of capital assets	7	
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a	
	b	Foreign currency transaction gain or loss - realized	8b	
	9	Other income (attach statement)	9	
	10	Total income (add lines 3 through 9)	10 1,423,189,490.	349,953.
	11	Compensation not deducted elsewhere	11 472,261,426.	116,126.
	12a	Rents	12a	
	b	Royalties and license fees	12b	
	13	Interest	13	
	14	Depreciation not deducted elsewhere	14	
	15	Depletion	15	
Net Income	16	Taxes (exclude income tax expense (benefit))	16	
	17	Other deductions (attach statement - exclude income tax expense (benefit)). SEE STATEMENT 12.	17 1,331,845,055.	327,492.
	18	Total deductions (add lines 11 through 17)	18 1,804,106,481.	443,618.
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19 -380,916,991.	-93,665.
	20	Unusual or infrequently occurring items	20	
	21a	Income tax expense (benefit) - current	21a	
Other Comprehensive Income	b	Income tax expense (benefit) - deferred	21b	
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22	
	23a	Foreign currency translation adjustments	23a	
	b	Other	23b	
	c	Income tax expense (benefit) related to other comprehensive income	23c	
24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24		

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	206,340.	191,504.
2a	Trade notes and accounts receivable	48,095.	107,037.
b	Less allowance for bad debts	()	()
3	Derivatives		
4	Inventories		
5	Other current assets (attach statement). SEE. STATEMENT. 13.	720,131.	786,900.
6	Loans to shareholders and other related persons		
7	Investment in subsidiaries (attach statement).		
8	Other investments (attach statement)		
9a	Buildings and other depreciable assets	55,872.	36,907.
b	Less accumulated depreciation	()	()
10a	Depletable assets		
b	Less accumulated depletion	()	()
11	Land (net of any amortization)		
12	Intangible assets:		
a	Goodwill		
b	Organization costs.		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 12a, 12b, and 12c	()	()
13	Other assets (attach statement)		
14	Total assets	1,030,438.	1,122,348.
Liabilities and Shareholders' Equity			
15	Accounts payable	27,839.	55,853.
16	Other current liabilities (attach statement)		
17	Derivatives		
18	Loans from shareholders and other related persons		
19	Other liabilities (attach statement) SEE. STATEMENT. 13.	1,095,008.	1,252,569.
20	Capital stock:		
a	Preferred stock		
b	Common stock		
21	Paid-in or capital surplus (attach reconciliation).		
22	Retained earnings	-92,409.	-186,074.
23	Less cost of treasury stock	()	()
24	Total liabilities and shareholders' equity	1,030,438.	1,122,348.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions). ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	4	
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		

If the answer to either question is "Yes," attach an explanation.

8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?	
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____	

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

IBIS RICE CONSERVAT CO., LTD

EIN (if any)

Identifying number

13-1740011

Reference ID number (see instructions)

IBISRICE

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	IBIS RICE CONSERVAT CO., LTD	IBISRICE		CB	06/30/2022	06/30/2022
2						
3						
4						

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	-380,916,991.		KHR		4066.8018000		
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶			

For Paperwork Reduction Act Notice, see instructions.

JSA
1X1666 2.000

Name of foreign corporation IBIS RICE CONSERVAT CO., LTD	EIN (if any)	Reference ID number (see instructions) IBISRICE
a Separate Category (Enter code-see instructions).		▶ <u>GEN</u>
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).		▶ _____
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).		▶ _____

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶

Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2).								▶
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).								▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

IBIS RICE CONSERVAT CO., LTD

IBISRICE

- a** Separate Category (Enter code - see instructions.) **GEN**
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

IBIS RICE CONSERVAT CO., LTD

EIN (if any)

Reference ID number (see instructions)

IBISRICE

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	-380,916,991.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	-380,916,991.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	-380,916,991.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	-380,916,991.		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	-93,665.
e	Enter exchange rate used for line 5d.		4066.8018000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

IBIS RICE CONSERVAT CO., LTD

EIN (if any)

Reference ID number (see instructions)

IBISRICE

Separate Category (Enter code - see instructions.) ▶ GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	1	1,423,189,490.		
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income 2a				
b Subpart F income 2b				
c High-tax exception income per section 954(b)(4) 2c				
d Related party dividends 2d				
e Foreign oil and gas extraction income 2e				
3 Total exclusions (combine lines 2a through 2e) 3				
4 Gross income less total exclusions (line 1 minus line 3) (see instructions) 4		1,423,189,490.		
5 Deductions properly allocable to amount on line 4 5		1,804,106,481.		
6 Tested income (loss) (line 4 minus line 5) (see instructions) 6		-380,916,991.	4066.8018000	-93,665.
7 Tested foreign income taxes 7			4066.8018000	
8 Qualified business asset investment (QBAI) 8			4066.8018000	
9a Interest expense included on line 5 9a				
b Qualified interest expense 9b				
c Tested loss QBAI amount 9c				
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- 9d			4066.8018000	
10a Interest income included in line 4 10a				
b Qualified interest income 10b				
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0- 10c				

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

IBIS RICE CONSERVAT CO., LTD

EIN (if any)

Reference ID number (see instructions)

IBISRICE

a Separate Category (Enter code - see instructions.) ▶ GEN**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶ N/A**Part I Accumulated E&P of Controlled Foreign Corporation**☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	-380,532,650.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	-380,532,650.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	-380,916,991.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	-761,449,641.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	-761,449,641.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**Schedule J (Form 5471) (Rev. 12-2020)**

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				- 380,532,650.
b				
c				- 380,532,650.
2a				
b				
3				- 380,916,991.
4				
5a				
b				
6				
7				- 761,449,641.
8				
9				
10				
11				
12				
13				
14				- 761,449,641.

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))****Important:** Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3)	▶	4	

Schedule J (Form 5471) (Rev. 12-2020)

COPY

Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

IBIS RICE CONSERVAT CO., LTD

IBISRICE

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

KHR

4066.8018

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

COPY

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

IBIS RICE CONSERVAT CO., LTD

EIN (if any)

Reference ID number (see instructions)

IBISRICE

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

IBIS RICE CONSERVAT CO., LTD

EIN (if any)

Reference ID number (see instructions)

IBISRICE

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

1X1650 1.000

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
i Insurance Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		1,423,189,490.	1,804,106,481.				
(1) Unit name ▶ CAMBODIA 3	CB	1,423,189,490.	1,804,106,481.				
(2) Unit name ▶							
4 Residual Income Group (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
5 Total		1,423,189,490.	1,804,106,481.				

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3				-380,916,991.		4,377,476,990.			
(1)				-380,916,991.		4,377,476,990.	☐		
(2)							☐		
4									
(1)									
(2)									
5				-380,916,991.		4,377,476,990.			

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)
Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

OMB No. 1545-0123

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

IBIS RICE CONSERVAT CO., LTD

Identifying number

13-1740011

Reference ID number (see instructions)

IBISRICE

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 07/01/2021, and ending 06/30/2022

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**

Filer's tax year beginning 07/01/2021, and ending 06/30/2022

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation		b(1) Employer identification number, if any	
WCS EU BOULEVARD LOUIS SCHMIDT 64 BRUSSELS, 1040 BE			
		b(2) Reference ID number (see instructions)	
		WCSEU	
		c Country under whose laws incorporated	
		BE	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity
09/13/2018	BE	813000	CONSERVATION
		h Functional currency code	
		EUR	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460 13-1740011	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	
	ROBERT CALAMO - VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1.	1.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars	
Income	1a	Gross receipts or sales	1a	174,734.	196,728.
	b	Returns and allowances	1b		
	c	Subtract line 1b from line 1a	1c	174,734.	196,728.
	2	Cost of goods sold	2		
	3	Gross profit (subtract line 2 from line 1c)	3	174,734.	196,728.
	4	Dividends	4		
	5	Interest	5		
	6a	Gross rents	6a		
	b	Gross royalties and license fees	6b		
	7	Net gain or (loss) on sale of capital assets	7		
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a		
	b	Foreign currency transaction gain or loss - realized	8b		
	9	Other income (attach statement)	9		
	10	Total income (add lines 3 through 9)	10	174,734.	196,728.
	11	Compensation not deducted elsewhere	11	391,861.	441,186.
	12a	Rents	12a		
	b	Royalties and license fees	12b		
	13	Interest	13		
	14	Depreciation not deducted elsewhere	14		
	15	Depletion	15		
Net Income	16	Taxes (exclude income tax expense (benefit))	16		
	17	Other deductions (attach statement - exclude income tax expense (benefit)). SEE STATEMENT 14.	17	47,597.	53,588.
	18	Total deductions (add lines 11 through 17)	18	439,458.	494,774.
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	-264,724.	-298,046.
	20	Unusual or infrequently occurring items	20		
Other Comprehensive Income	21a	Income tax expense (benefit) - current	21a		
	b	Income tax expense (benefit) - deferred	21b		
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22		
	23a	Foreign currency translation adjustments	23a		
	b	Other	23b		
	c	Income tax expense (benefit) related to other comprehensive income	23c		
	24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24		

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	243,726.
b	Less allowance for bad debts	2b (	) (
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement). SEE. STATEMENT. 15.	5	19,818.
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement).	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	
b	Less accumulated depreciation	9b (	) (
10a	Depletable assets	10a	
b	Less accumulated depletion	10b (	) (
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs.	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d (	) (
13	Other assets (attach statement)	13	
14	Total assets	14	263,544.
Liabilities and Shareholders' Equity			
15	Accounts payable	15	236,493.
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	-236,493.
23	Less cost of treasury stock	23 (	) (
24	Total liabilities and shareholders' equity	24	263,544.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$ _____		
c Enter the total amount of the base erosion tax benefit ▶ \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income	4	
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WCS EU

Identifying number

13-1740011

Reference ID number (see instructions)

WCSEU

a Separate Category (Enter code - see instructions.) ▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	WCS EU	WCSEU		BE	06/30/2022	06/30/2022
2						
3						
4						

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	-264,724.		EUR		0.8882000		
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶			

For Paperwork Reduction Act Notice, see instructions.

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1X1666 2.000

Name of foreign corporation WCS EU	EIN (if any)	Reference ID number (see instructions) WCSEU

a Separate Category (Enter code-see instructions). ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶

Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2). ▶								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)). ▶								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b).				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WCS EU

WCSEU

- a** Separate Category (Enter code - see instructions.) ▶ GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011
Name of foreign corporation WCS EU	EIN (if any)	Reference ID number (see instructions) WCSEU

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	-264,724.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	-264,724.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	-264,724.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	-264,724.		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
(iii)	Section 901(j) category:				
(A)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
(B)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
(C)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
(D)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	-298,046.
e	Enter exchange rate used for line 5d.		0.8882000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS EU

EIN (if any)

Reference ID number (see instructions)

WCSEU

Separate Category (Enter code - see instructions.) ► GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	1	174,734.		
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income	2a			
b Subpart F income	2b			
c High-tax exception income per section 954(b)(4)	2c			
d Related party dividends	2d			
e Foreign oil and gas extraction income	2e			
3 Total exclusions (combine lines 2a through 2e)	3			
4 Gross income less total exclusions (line 1 minus line 3) (see instructions)	4	174,734.		
5 Deductions properly allocable to amount on line 4	5	439,458.		
6 Tested income (loss) (line 4 minus line 5) (see instructions)	6	-264,724.	0.8882000	-298,045.
7 Tested foreign income taxes	7		0.8882000	
8 Qualified business asset investment (QBAI)	8		0.8882000	
9a Interest expense included on line 5	9a			
b Qualified interest expense	9b			
c Tested loss QBAI amount	9c			
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		0.8882000	
10a Interest income included in line 4	10a			
b Qualified interest income	10b			
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS EU

EIN (if any)

Reference ID number (see instructions)

WCSEU

a Separate Category (Enter code - see instructions.) ▶ GEN**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶ N/A**Part I Accumulated E&P of Controlled Foreign Corporation**☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	-197,638.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	-197,638.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	-264,724.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	-462,362.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	-462,362.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**Schedule J (Form 5471) (Rev. 12-2020)**

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				-197,638.
b				
c				-197,638.
2a				
b				
3				-264,724.
4				
5a				
b				
6				
7				-462,362.
8				
9				
10				
11				
12				
13				
14				-462,362.

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))****Important:** Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3).	▶	4	

Schedule J (Form 5471) (Rev. 12-2020)

Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

WCS EU

WCSEU

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

EURO

0.8882

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29. . . .					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

COPY

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

WCS EU

EIN (if any)

Reference ID number (see instructions)

WCSEU

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b).			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

WCS EU

EIN (if any)

Reference ID number (see instructions)

WCSEU

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

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	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
i Insurance Income (Total)							
(1) Unit name ►							
(2) Unit name ►							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		174,734.	439,458.				
(1) Unit name ► BELGIUM	BE	174,734.	439,458.				
(2) Unit name ►							
4 Residual Income Group (Total)							
(1) Unit name ►							
(2) Unit name ►							
5 Total		174,734.	439,458.				

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3				-264,724.		117,040.			
(1)				-264,724.		117,040.	☐		
(2)							☐		
4									
(1)									
(2)									
5				-264,724.		117,040.			

Important: See **Computer-Generated Schedule Q** in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)

Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

WCS EU

Identifying number

13-1740011

Reference ID number (see instructions)

WCSEU

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 07/01/2021 , and ending 06/30/2022

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**

Filer's tax year beginning 07/01/2021 , and ending 06/30/2022

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) ☐**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation SVC SAM VEASNA CONSERVATION TOURS #0052, STREET 26, GROUP 12 WAT BO SIEM REAP, CB	b(1) Employer identification number, if any b(2) Reference ID number (see instructions) SVCSAMVEASNA c Country under whose laws incorporated CB

d Date of incorporation 02/21/2020	e Principal place of business CB	f Principal business activity code number 813000	g Principal business activity ECOTOURISM	h Functional currency code KHR

2 Provide the following information for the foreign corporation's accounting period stated above.					
a Name, address, and identifying number of branch office or agent (if any) in the United States WILDLIFE CONSERVATION SOCIETY 2300 SOUTHERN BLVD BRONX, NY 10460 13-1740011	b If a U.S. income tax return was filed, enter: <table> <tr> <td data-bbox="812 1239 1169 1302">(i) Taxable income or (loss)</td> <td data-bbox="1169 1239 1529 1302">(ii) U.S. income tax paid (after all credits)</td> </tr> <tr><td> </td><td> </td></tr> </table>	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)				
c Name and address of foreign corporation's statutory or resident agent in country of incorporation ROBERT CALAMO VP AND COMPTROLLER 2300 SOUTHERN BLVD BRONX, NY 10460	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different				

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	1,000.	1,000.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a	
	b	Returns and allowances	1b	
	c	Subtract line 1b from line 1a	1c	
	2	Cost of goods sold	2	
	3	Gross profit (subtract line 2 from line 1c)	3	
	4	Dividends	4	
	5	Interest	5	
	6a	Gross rents	6a	
	b	Gross royalties and license fees	6b	
	7	Net gain or (loss) on sale of capital assets	7	
Deductions	8a	Foreign currency transaction gain or loss - unrealized	8a	
	b	Foreign currency transaction gain or loss - realized	8b	
	9	Other income (attach statement)	9	
	10	Total income (add lines 3 through 9)	10	
	11	Compensation not deducted elsewhere	11	
	12a	Rents	12a	
	b	Royalties and license fees	12b	
	13	Interest	13	
	14	Depreciation not deducted elsewhere	14	
	15	Depletion	15	
Net Income	16	Taxes (exclude income tax expense (benefit))	16	
	17	Other deductions (attach statement - exclude income tax expense (benefit))	17	
	18	Total deductions (add lines 11 through 17)	18	
	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	
	20	Unusual or infrequently occurring items	20	
	21a	Income tax expense (benefit) - current	21a	
Other Comprehensive Income	b	Income tax expense (benefit) - deferred	21b	
	22	Current year net income or (loss) per books (combine lines 19 through 21b)	22	
	23a	Foreign currency translation adjustments	23a	
	b	Other	23b	
c	Income tax expense (benefit) related to other comprehensive income	23c		
24	Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24		

Form **5471** (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b (	)(
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement).	5	
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement).	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	
b	Less accumulated depreciation	9b (	)(
10a	Depletable assets	10a	
b	Less accumulated depletion	10b (	)(
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs.	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d (	)(
13	Other assets (attach statement)	13	
14	Total assets	14	
Liabilities and Shareholders' Equity			
15	Accounts payable	15	
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	
23	Less cost of treasury stock	23 (	)(
24	Total liabilities and shareholders' equity	24	

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. ▶ \$		
c Enter the total amount of the base erosion tax benefit ▶ \$		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		X
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____ (2) The amount of such related party indebtedness ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► WILDLIFE CONSERVATION SOCIETY

Identifying number ► 13-1740011

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).	1g	
h	Other subpart F income (enter result from Worksheet A).	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B).	2	
3	Reserved for future use	3	
4	Factoring income	4	
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5a	Section 245A eligible dividends (see instructions).	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions).	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d.	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

Form **5471** (Rev. 12-2021)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

SVC SAM VEASNA CONSERVATION TOURS

Identifying number

13-1740011

Reference ID number (see instructions)

SVCSAMVEASNA

a Separate Category (Enter code - see instructions.) ▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	
1							
2							
3							
4							
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1							
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶						
6	Total (combine lines 1 through 4 of column (m)) ▶						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶				

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 5471) (Rev. 12-2021)

Name of foreign corporation SVC SAM VEASNA CONSERVATION TOURS	EIN (if any)	Reference ID number (see instructions) SVCSAMVEASNA

a Separate Category (Enter code-see instructions). ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2). ▶								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)). ▶								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement).				
c	Adjusted beginning balance (combine lines 1a and 1b).				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions).				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

SVC SAM VEASNA CONSERVATION TOURS

SVCSAMVEASNA

- a Separate Category (Enter code - see instructions.) ▶ GEN
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

Schedule E (Form 5471) (Rev. 12-2021)

Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

SVC SAM VEASNA CONSERVATION TOURS

EIN (if any)

Reference ID number (see instructions)

SVCSAMVEASNA

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions	
a	Capital gains or losses.	2a		
b	Depreciation and amortization.	2b		
c	Depletion.	2c		
d	Investment or incentive allowance.	2d		
e	Charges to statutory reserves.	2e		
f	Inventory adjustments.	2f		
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g		
h	Foreign currency gains or losses.	2h		
i	Other (attach statement).	2i		
3	Total net additions.	3		
4	Total net subtractions.	4		
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)		
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)		
(iii)	Section 901(j) category:			
(A)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)		
(B)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)		
(C)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)		
(D)	Enter the country code of the sanctioned country ▶ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)		
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d
e	Enter exchange rate used for line 5d ▶			

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

SVC SAM VEASNA CONSERVATION TOURS

EIN (if any)

Reference ID number (see instructions)

SVC SAM VEASNA

Separate Category (Enter code - see instructions.)

▶ GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1		
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income 2a			
b	Subpart F income 2b			
c	High-tax exception income per section 954(b)(4) 2c			
d	Related party dividends 2d			
e	Foreign oil and gas extraction income 2e			
3	Total exclusions (combine lines 2a through 2e) 3			
4	Gross income less total exclusions (line 1 minus line 3) (see instructions) 4			
5	Deductions properly allocable to amount on line 4 5			
6	Tested income (loss) (line 4 minus line 5) (see instructions) 6			
7	Tested foreign income taxes 7			
8	Qualified business asset investment (QBAI) 8			
9a	Interest expense included on line 5 9a			
b	Qualified interest expense 9b			
c	Tested loss QBAI amount 9c			
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- 9d			
10a	Interest income included in line 4 10a			
b	Qualified interest income 10b			
c	Tested interest income (line 10a minus line 10b). If zero or less, enter -0- 10c			

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**► **Attach to Form 5471.**► **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

SVC SAM VEASNA CONSERVATION TOURS

EIN (if any)

Reference ID number (see instructions)

SVCSAMVEASNA

a Separate Category (Enter code - see instructions.) ► GEN**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ► N/A**Part I Accumulated E&P of Controlled Foreign Corporation**☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)						
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)						
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)						
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)						
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)						

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**Schedule J (Form 5471) (Rev. 12-2020)**

Part I Accumulated E&P of Controlled Foreign Corporation *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				
b				
c				
2a				
b				
3				
4				
5a				
b				
6				
7				
8				
9				
10				
11				
12				
13				
14				

Part II

Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))

Important: Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3)	▶	4	

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Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

SVC SAM VEASNA CONSERVATION TOURS

SVCSAMVEASNA

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

KHR

4065.9217

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29. . . .					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

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**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

Identifying number

13-1740011

Identifying number

Name of foreign corporation

SVC SAM VEASNA CONSERVATION TOURS

EIN (if any)

Reference ID number (see instructions)

SVCSAMVEASNA

a Separate Category (Enter code - see instructions.)

GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Schedule P (Form 5471) (Rev. 12-2020)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of foreign corporation

SVC SAM VEASNA CONSERVATION TOURS

EIN (if any)

Reference ID number (see instructions)

SVCSAMVEASNA

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

D If this Schedule Q is being completed for FOGEI or FORI income, check this box ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

JSA

1X1650 1.000

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)							☐		
(2)							☐		
b									
(1)							☐		
(2)							☐		
c									
(1)							☐		
(2)							☐		
d									
(1)							☐		
(2)							☐		
e									
(1)							☐		
(2)							☐		
f									
(1)							☐		
(2)							☐		

Important: See *Computer-Generated Schedule Q* in instructions.

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
h Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
i Insurance Income (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
j International Boycott Income							
k Bribes, Kickbacks, and Other Payments							
l Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)							
(1) Unit name ▶ CAMBODIA 4	CB						
(2) Unit name ▶							
4 Residual Income Group (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
5 Total							

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
k									
l									
2									
3									
(1)							☐		
(2)							☐		
4									
(1)									
(2)									
5									

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R
(Form 5471)**

(December 2020)
Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

OMB No. 1545-0123

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

WILDLIFE CONSERVATION SOCIETY

Name of foreign corporation

SVC SAM VEASNA CONSERVATION TOURS

Identifying number

13-1740011

Reference ID number (see instructions)

SVCSAMVEASNA

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	06/30/2022		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

SUPPLEMENTAL SCHEDULES TO FORM 5471

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE

SCHEDULE C - LINE 17, OTHER DEDUCTIONS -----	FUNCTIONAL CURRENCY -----	U. S. DOLLARS -----
PURCHASED SERVICES	92,852.	17,713.
PROFESSIONAL FEES	139,401.	26,593.
PROPERTY AND CASUALTY INSURANCE	16,659.	3,178.
SUPPLIES & MATERIALS	107,094.	20,430.
TELEPHONE	729.	139.
TRAVEL	86,886.	16,575.
OTHER	21,166.	4,038.
REPAIRS & MAINTENANCE	12,109.	2,310.
 TOTAL OTHER DEDUCTIONS	 ----- 476,896. =====	 ----- 90,976. =====

SUPPLEMENTAL SCHEDULES TO FORM 5471

WCS - ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE

SCHEDULE F - LINE 5, OTHER CURRENT ASSETS	BEGINNING BALANCE	ENDING BALANCE
-----	-----	-----
PREPAIDS	4,317.	51,574.
	-----	-----
TOTAL OTHER CURRENT ASSETS	4,317.	51,574.
	=====	=====

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SUPPLEMENTAL SCHEDULES TO FORM 5471

WILDLIFE CONSERVATION SOCIETY CANADA

SCHEDULE C - LINE 17, OTHER DEDUCTIONS -----	FUNCTIONAL CURRENCY -----	U. S. DOLLARS -----
PURCHASED SERVICES	1,171,031.	925,058.
GRANTS	964,740.	762,098.
SUPPLIES & MATERIALS	793,676.	626,966.
TRAVEL	252,353.	199,347.
CURRENCY TRANSLATION LOSS	163,262.	128,969.
OCCUPANCY	280,084.	221,253.
OTHER	274,548.	216,880.
 TOTAL OTHER DEDUCTIONS	 ----- 3,899,694. =====	 ----- 3,080,571. =====

SUPPLEMENTAL SCHEDULES TO FORM 5471

WILDLIFE CONSERVATION SOCIETY CANADA

SCHEDULE F - LINE 5, OTHER CURRENT ASSETS	BEGINNING BALANCE	ENDING BALANCE
-----	-----	-----
PREPAIDS	96,992.	53,172.
	-----	-----
TOTAL OTHER CURRENT ASSETS	96,992.	53,172.
	=====	=====

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SUPPLEMENTAL SCHEDULES TO FORM 5471

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

SCHEDULE C - LINE 17, OTHER DEDUCTIONS	FUNCTIONAL CURRENCY	U. S. DOLLARS
GRANTS	6,018.	8,001.
OTHER	13,405.	17,821.
TOTAL OTHER DEDUCTIONS	19,423.	25,822.

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SUPPLEMENTAL SCHEDULES TO FORM 5471

WCS GLOBAL CONSERVATION UK (F/K/A WCS EUROPE)

SCHEDULE F - LINE 13, OTHER ASSETS	BEGINNING BALANCE	ENDING BALANCE
-----	-----	-----
PREPAIDS	26,383.	-----
	-----	-----
TOTAL OTHER ASSETS	26,383.	=====
	=====	=====

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SUPPLEMENTAL SCHEDULES TO FORM 5471

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

SCHEDULE C - LINE 17, OTHER DEDUCTIONS

	FUNCTIONAL CURRENCY	U. S. DOLLARS
PROFESSIONAL FEES	22,950.	5,425.
PROPERTY AND CASUALTY INSURANCE	83,830.	19,816.
REPAIRS AND MAINTENANCE	6,367.	1,505.
SUPPLIES AND MATERIALS	368,222.	87,042.
HEAT, LIGHT AND POWER	9,083.	2,147.
TRAVEL	352,346.	83,289.
POSTAGE AND SHIPPING	46,044.	10,884.
OCCUPANCY	190,224.	44,966.
OTHER	299,101.	70,703.
TOTAL OTHER DEDUCTIONS	1,378,167.	325,777.

SUPPLEMENTAL SCHEDULES TO FORM 5471

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)

SCHEDULE F - LINE 13, OTHER ASSETS -----	BEGINNING BALANCE -----	ENDING BALANCE -----
PREPAIDS	68,415.	5,838.
	-----	-----
TOTAL OTHER ASSETS	68,415. =====	5,838. =====

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SUPPLEMENTAL SCHEDULES TO FORM 5471

SANSOM MLUP PREY

SCHEDULE C - LINE 17, OTHER DEDUCTIONS -----	FUNCTIONAL CURRENCY -----	U. S. DOLLARS -----
PROPERTY AND CASUALTY INSURANCE	12,006,667.	2,953.
SUPPLIES AND MATERIALS	54,255,659.	13,344.
TRAVEL	448,576,877.	110,326.
OCCUPANCY	117,822,279.	28,978.
OTHER	606,785,957.	149,237.
 TOTAL OTHER DEDUCTIONS	 ----- 1,239,447,439. =====	 ----- 304,838. =====

SUPPLEMENTAL SCHEDULES TO FORM 5471

SANSOM MLUP PREY

SCHEDULE F - LINE 5, OTHER CURRENT ASSETS	BEGINNING BALANCE	ENDING BALANCE
-----	-----	-----
PREPAIDS	1,857.	2,165.
	-----	-----
TOTAL OTHER CURRENT ASSETS	1,857.	2,165.
	=====	=====

COPY

SUPPLEMENTAL SCHEDULES TO FORM 5471

YAYASAN CELEBICA

SCHEDULE C - LINE 17, OTHER DEDUCTIONS	FUNCTIONAL CURRENCY	U. S. DOLLARS
-----	-----	-----
OTHER EXPENSES	7,561,855.	529.
TOTAL OTHER DEDUCTIONS	-----	-----
	7,561,855.	529.
	=====	=====

COPY

SUPPLEMENTAL SCHEDULES TO FORM 5471

IBIS RICE CONSERVAT CO., LTD

SCHEDULE C - LINE 17, OTHER DEDUCTIONS	FUNCTIONAL CURRENCY	U. S. DOLLARS
-----	-----	-----
PROFESSIONAL FEES	36,589,016.	8,997.
PROPERTY AND CASUALTY INSURANCE	19,553,183.	4,808.
TRAVEL	22,831,025.	5,614.
OCCUPANCY	126,880,149.	31,199.
OTHER EXPENSES	1,125,991,682.	276,874.
TOTAL OTHER DEDUCTIONS	-----	-----
	1,331,845,055.	327,492.
	=====	=====

COPY

SUPPLEMENTAL SCHEDULES TO FORM 5471

IBIS RICE CONSERVAT CO., LTD

SCHEDULE F - LINE 5, OTHER CURRENT ASSETS	BEGINNING BALANCE	ENDING BALANCE
-----	-----	-----
PREPAID ASSETS	546,459.	416,616.
OTHER ASSETS	173,672.	370,284.
	-----	-----
TOTAL OTHER CURRENT ASSETS	720,131.	786,900.
	=====	=====

SCHEDULE F - LINE 19, OTHER LIABILITIES	BEGINNING BALANCE	ENDING BALANCE
-----	-----	-----
LOANS PAYABLE	1,095,008.	1,252,569.
	-----	-----
TOTAL OTHER LIABILITIES	1,095,008.	1,252,569.
	=====	=====

SUPPLEMENTAL SCHEDULES TO FORM 5471

WCS EU

SCHEDULE C - LINE 17, OTHER DEDUCTIONS -----	FUNCTIONAL CURRENCY -----	U. S. DOLLARS -----
PROFESSIONAL FEES	12,630.	14,220.
SUPPLIES AND MATERIALS	716.	806.
OCCUPANCY	14,627.	16,468.
TRAVEL	9,789.	11,021.
OTHER EXPENSES	9,835.	11,073.
 TOTAL OTHER DEDUCTIONS	 ----- 47,597.	 ----- 53,588.

COPY

SUPPLEMENTAL SCHEDULES TO FORM 5471

WCS EU

SCHEDULE F - LINE 5, OTHER CURRENT ASSETS	BEGINNING	ENDING
-----	BALANCE	BALANCE
PREPAIDS	-----	-----
		19,818.
	-----	-----
TOTAL OTHER CURRENT ASSETS	=====	=====
		19,818.

COPY

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . . ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? . . . ☐ Yes ☐ No

- 3 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 3a through 3d.

- 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)

4 Name of transferee (foreign corporation) WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA)	5a Identifying number, if any FOREIGNUS
6 Address (including country) 7 JALAN RIDEWAY 93200 KUCHING SARAWAK MALAYSIA MY	5b Reference ID number (see instructions) MALAYSIA1
7 Country code of country of incorporation or organization (see instructions) MY	
8 Foreign law characterization (see instructions) MALAYSIA COMPANY LIMITED BY GUARANTEE	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☒ Yes ☐ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	SEE STATEMENT	16			

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 17

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100 % (b) After 100 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

- (1) Transferor Name: Wildlife Conservation Society
Transferor ID No.: 13-1740011
Transferor Address: 2300 Southern Blvd.
Bronx, NY 10460
- Transferee Name: Wildlife Conservation And Science (Malaysia)
Transferee ID No.: N/A
Transferee Address: 7 Jalan Ridgeway
93200 Kuching
Sarawak, Malaysia

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

- (2) The exchanges took place on 07/20/2021 (\$169,739), 10/14/2021 (\$173,946), 02/15/2022 (\$56,607), 03/01/2022 (\$66,123), 03/24/2022 (\$55,538), 05/05/2022 (\$65,960).

- (3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$587,913	\$587,913

- (4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . . ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? . . . ☐ Yes ☐ No

- 3 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 3a through 3d.

- 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)

4 Name of transferee (foreign corporation) WILDLIFE CONSERVATION SOCIETY CANADA	5a Identifying number, if any 85-4255882
6 Address (including country) 720 SPADINA AVE SUITE 600 TORONTO ONTARIO CANADA CA M5S 2T9	5b Reference ID number (see instructions) CANADA1
7 Country code of country of incorporation or organization (see instructions) CA	
8 Foreign law characterization (see instructions) NON PROFIT CORPORATION; TAX-EXEMPT	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☒ Yes ☐ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	12/28/2021		6,629.		

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 18

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100 % (b) After 100 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

(1) Transferor Name: Wildlife Conservation Society
Transferor ID No.: 13-1740011
Transferor Address: 2300 Southern Blvd.
Bronx, NY 10460

Transferee Name: WCS Canada
Transferee ID No.: N/A
Transferee Address: 720 Spadina Avenue Suite 600
Toronto, ON M5S 2T9

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

(2) The exchange took place on 12/28/2021 (6,629).

(3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$6,629	\$6,629

(4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . . ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? . . . ☐ Yes ☐ No

- 3 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 3a through 3d.

- 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)

4 Name of transferee (foreign corporation) WCS-ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE	5a Identifying number, if any FOREIGNUS
6 Address (including country) RUA JARDIM BOTANICO 674 SUITE 210 RIO DE JANIERO BRAZIL BR BR22 461	5b Reference ID number (see instructions) BRAZIL1
7 Country code of country of incorporation or organization (see instructions) BR	
8 Foreign law characterization (see instructions) RIO DE JANIERO BRAZIL CIVIL ASSOCIATION	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☒ Yes ☐ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	SEE STATEMENT	19			

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 20

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100 % (b) After 100 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

- (1) Transferor Name: Wildlife Conservation Society
Transferor ID No.: 13-1740011
Transferor Address: 2300 Southern Blvd.
Bronx, NY 10460

Transferee Name: WCS-Associacao Conservacao de Vida Silverstre
Transferee ID No.: N/A
Transferee Address: Rua Jardim Botânico 674
Suite 210
Rio de Janeiro
Brazil BR 22 461

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

- (2) The exchanges took place on 07/22/2021 (\$55,024), 08/17/2021 (\$32,274), 09/16/2021 (\$49,523), 10/19/2021 (\$39,455), 11/18/2021 (\$46,866), 12/21/2021 (48,996), 01/20/2022 (45,461), 02/10/2022 (50,000), 02/17/2022 (50,000), 02/22/2022 (22,989), 03/15/2022 (\$49,680), 04/14/2022 (\$40,774), 05/19/2022 (\$49,506), 06/16/2022 (\$65,995).

- (3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$646,543	\$646,543

- (4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? ☐ Yes ☐ No

3 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 3a through 3d.

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)

4 Name of transferee (foreign corporation) WCS ANO	5a Identifying number, if any FOREIGNUS
6 Address (including country) 24 OVCHINNIKOVA STR., FLAT 14 VLADIVOSTOK PRIMORSEY RUSSIA RS	5b Reference ID number (see instructions) AN01
7 Country code of country of incorporation or organization (see instructions) RS	
8 Foreign law characterization (see instructions) NON PROFIT CORPORATION; TAX EXEMPT	
9 Is the transferee foreign corporation a controlled foreign corporation? ☒ Yes ☐ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	SEE STATEMENT	21			

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 22

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100 % (b) After 100 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

(1) Transferor Name: Wildlife Conservation Society
Transferor ID No.: 13-1740011
Transferor Address: 2300 Southern Blvd.
Bronx, NY 10460

Transferee Name: WCS ANO
Transferee ID No.: N/A
Transferee Address: 24 Ovchinnikova Str., Flat 14
Vladivostok, Russia

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

(2) The exchanges took place on 08/05/2021 (\$143,769), 10/26/2021 (\$159,752), 02/08/2022 (\$102,321), 02/23/2022 (\$244,251).

(3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$650,093	\$650,093

(4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . . ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? . . . ☐ Yes ☐ No

- 3 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 3a through 3d.

- 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)

4 Name of transferee (foreign corporation) WCS EU	5a Identifying number, if any FOREIGNUS
6 Address (including country) BOULEVARD LOUIS SCHMIDT 64 BRUSSELS BELGIUM BE 1040	5b Reference ID number (see instructions) WCSEU
7 Country code of country of incorporation or organization (see instructions) BE	
8 Foreign law characterization (see instructions) NON PROFIT CORPORATION; TAX EXEMPT	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☒ Yes ☐ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	SEE STATEMENT	23			

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 24

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100 % (b) After 100 %
- 17** Type of nonrecognition transaction (see instructions) ► _____
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

- (1) Transferor Name: Wildlife Conservation Society
Transferor ID No.: 13-1740011
Transferor Address: 2300 Southern Blvd.
Bronx, NY 10460
- Transferee Name: WCS EU
Transferee ID No.: N/A
Transferee Address: BOULEVARD LOUIS SCHMIDT 64
BRUSSELS, 1040 BE

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

- (2) The exchanges took place on 07/15/2021 (\$112,640), 10/12/2021 (\$110,169), 12/14/2021 (\$107,502), 03/15/2022 (\$105,134), 05/24/2022 (\$89,542).

- (3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$524,987	\$524,987

- (4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . . ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? . . . ☐ Yes ☐ No

3 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 3a through 3d.

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)

4 Name of transferee (foreign corporation) SANSOM MLUP PREY (SMP)	5a Identifying number, if any FOREIGNUS
6 Address (including country) 552 ST 26 WAT B0 SIEM REAP CAMBODIA CB	5b Reference ID number (see instructions) SANSOM1
7 Country code of country of incorporation or organization (see instructions) CB	
8 Foreign law characterization (see instructions) NON PROFIT CORPORATION; TAX EXEMPT	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☒ Yes ☐ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	SEE STATEMENT	25			

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 26

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100 % (b) After 100 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

(1) Transferor Name: Wildlife Conservation Society
Transferor ID No.: 13-1740011
Transferor Address: 2300 Southern Blvd.
Bronx, NY 10460

Transferee Name: Sansom Mlup Prey (SMP)
Transferee ID No.: N/A
Transferee Address: 552, ST 26 Wat Bo
Siem Reap, Cambodia

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

(2) The exchanges took place on 09/28/2021 (\$30,438), 02/10/2022 (\$25,000).

(3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$55,438	\$55,438

(4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . . ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? . . . ☐ Yes ☐ No

- 3 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 3a through 3d.

- 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)

4 Name of transferee (foreign corporation) IBIS RICE CONSERVATION CO LTD	5a Identifying number, if any FOREIGNUS
6 Address (including country) NO. 74, ST SANGKAT TOUL TOMPON KHAN PHNOM PENH CAMBODIA CB	5b Reference ID number (see instructions) IBISRICE
7 Country code of country of incorporation or organization (see instructions) CB	
8 Foreign law characterization (see instructions) PRIVATE LIMITED COMPANY UNDER CAMBODIAN LAW	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☒ Yes ☐ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	11/01/2021		360,000.		

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 27

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 100 % (b) After 100 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

- (1) Transferor Name: Wildlife Conservation Society
 Transferor ID No.: 13-1740011
 Transferor Address: 2300 Southern Blvd.
 Bronx, NY 10460
- Transferee Name: Ibis Rice Conservation Co LTD
 Transferee ID No.: N/A
 Transferee Address: NO. 74, ST. 464, SANGKAT TOUL
 TOMPON KHAN
 CHAMAR PHNOM PENH, CB

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

- (2) The exchanges took place on 11/01/2021 (\$360,000)

- (3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$360,000	\$360,000

- (4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . . ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? . . . ☐ Yes ☐ No

- 3 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 3a through 3d.

- 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)

4 Name of transferee (foreign corporation) WILDLIFE CONSERVATION SOCIETY - INDIA	5a Identifying number, if any FOREIGNUS
6 Address (including country) 551 RAJIV GANDHI NAGAR 7TH MAIN BANGALORE INDIA IN 560070	5b Reference ID number (see instructions) INDIA1
7 Country code of country of incorporation or organization (see instructions) IN	
8 Foreign law characterization (see instructions) INDIAN TAX-EXEMPT LIMITED BY GURANATEE	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☐ Yes ☒ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	SEE STATEMENT	28			

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 29

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 0 % (b) After 0 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

- (1) Transferor Name: Wildlife Conservation Society
 Transferor ID No.: 13-1740011
 Transferor Address: 2300 Southern Blvd.
 Bronx, NY 10460
- Transferee Name: Wildlife Conservation Society – India
 Transferee ID No.: N/A
 Transferee Address: 551 Rajiv Gandhi Nagar 7th Main
 Bangalore 560070 India

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

- (2) The exchanges took place on 07/6/2021 (\$125,000), 08/17/2021 (\$150,000), 10/05/2021 (\$120,000), 11/23/2021 (\$260,000), 12/09/2021 (\$80,000), 01/20/2022 (\$152,000), 02/24/2022 (\$215,000), 03/29/2022 (\$195,000), 05/17/2022 (\$215,000), 06/30/2022 (\$203,160).

- (3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$1,715,160	\$1,715,160

- (4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . . ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? . . . ☐ Yes ☐ No

- 3 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 3a through 3d.

- 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)

4 Name of transferee (foreign corporation) COMMUNITY MARKETS FOR CONSERVATION LTD	5a Identifying number, if any FOREIGNUS
6 Address (including country) NO, 26 JOSEPH NWILA RD RHODESPARK ZAMBIA ZA 35091	5b Reference ID number (see instructions) COMAC01
7 Country code of country of incorporation or organization (see instructions) ZA	
8 Foreign law characterization (see instructions) ZAMBIA COMPANY LIMITED BY GUARANTEE	
9 Is the transferee foreign corporation a controlled foreign corporation? . . . ☐ Yes ☒ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	SEE STATEMENT	30			

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 31

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 0 % (b) After 0 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

(1) Transferor Name: Wildlife Conservation Society
Transferor ID No.: 13-1740011
Transferor Address: 2300 Southern Blvd.
Bronx, NY 10460

Transferee Name: Community Markets for Conservation LTD
Transferee ID No.: N/A
Transferee Address: No. 26
Joseph Mwila Rd
Rhodespark, ZA 35091

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

(2) The exchange took place on 07/20/2021 (\$50,000), 07/27/2021 (\$534,302), 08/10/2021 (\$534,302), 10/27/2021 (\$80,000), 03/17/2022 (\$23,746), 05/05/2022 (\$35,000), 05/19/2022 (\$500,000).

(3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$1,757,350	\$1,757,350

(4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? ☐ Yes ☐ No

- 3 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 3a through 3d.

- a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
MAKENA CAPITAL SPLITTER X, LP	26-3639815

- 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)

4 Name of transferee (foreign corporation) BRONCUS HOLDING CORPORATION	5a Identifying number, if any 98-1228990
6 Address (including country) PO BOX 309, UGLAND HOUSE GRAND CAYMAN CAYMAN ISLANDS CJ KY11104	5b Reference ID number (see instructions)
7 Country code of country of incorporation or organization (see instructions) CJ	
8 Foreign law characterization (see instructions) CORPORATION	
9 Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	05/06/2021		5.		

- 10** Was cash the only property transferred? ☐ Yes ☒ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities	05/06/2021	STOCKS	124.	124.	
Inventory					
Other property (not listed under another category)	05/06/2021	IN. OBLIGA	15.	15.	
Property with built-in loss					
Totals			139.	139.	

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☒ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☒ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☒ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 0 % (b) After 0 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ☐ Yes ☒ No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? ☐ Yes ☐ No

- 3 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 3a through 3d.

- a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
MAKENA CAPITAL SPLITTER X, LP	26-3639815

- 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)

4 Name of transferee (foreign corporation) NFI GROUP, INC.	5a Identifying number, if any FOREIGNUS
6 Address (including country) 711 KERNAGHAN AVENUE WINNIPEG MANITOBA CANADA CA R2C 3T4	5b Reference ID number (see instructions) NFIGROUP
7 Country code of country of incorporation or organization (see instructions) CA	
8 Foreign law characterization (see instructions) CORPORATION	
9 Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	12/31/2021		86,701.		

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .017152 % (b) After .018509 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

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OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? ☐ Yes ☐ No

3 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 3a through 3d.

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

Name of partnership	EIN of partnership
MAKENA CAPITAL SPLITTER X, LP	26-3639815

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)

4 Name of transferee (foreign corporation) REC 2017 EMP E PART. X S A.	5a Identifying number, if any FOREIGNUS
6 Address (including country) AV. BRIGADEIRO FARIA ITAIM BIBI BRAZIL BR 04538-133	5b Reference ID number (see instructions) REC2017EMP
7 Country code of country of incorporation or organization (see instructions) BR	
8 Foreign law characterization (see instructions) CORPORATION	
9 Is the transferee foreign corporation a controlled foreign corporation? ☒ Yes ☐ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	12/31/2021		53,052.		

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .099101 % (b) After .099101 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

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OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? ☐ Yes ☐ No

3 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 3a through 3d.

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)

4 Name of transferee (foreign corporation) OHA STRATEGIC CREDIT FUND II (OFFSHORE), L.P.	5a Identifying number, if any 98-1260883
6 Address (including country) 201 MAIN STREET SUITE 1250 FORT WORTH TEXAS CJ 76102	5b Reference ID number (see instructions)
7 Country code of country of incorporation or organization (see instructions) CJ	

8 Foreign law characterization (see instructions)

CORPORATION

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	12/31/2021		250,000.		

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .335075 % (b) After .335075 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? ☐ Yes ☐ No

3 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 3a through 3d.

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

Name of partnership	EIN of partnership
HARBOURVEST REAL ASSETS IV FDR FUND	98-1447929

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)

4 Name of transferee (foreign corporation) HARBOURVEST RA4 CAYMAN BLOCKER L.P.	5a Identifying number, if any FOREIGNUS
6 Address (including country) ONE FINANCIAL CENTER BOSTON MA CJ 02111	5b Reference ID number (see instructions) HARBOURRA4
7 Country code of country of incorporation or organization (see instructions) CJ	
8 Foreign law characterization (see instructions) CORPORATION	
9 Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	12/31/2021		587,500.		

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 2.37915 % (b) After 2.37915 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

STATEMENT PURSUANT TO §1.351-3(a) BY
WILDLIFE CONSERVATION SOCIETY (EIN: 13-1740011),
A SIGNIFICANT TRANSFEROR

Transferor's statement filed in accordance with Treasury Regulations Section 1.351-3(a)

- (1) Transferor Name: Wildlife Conservation Society
 Transferor ID No.: 13-1740011
 Transferor Address: 2300 Southern Blvd.
 Bronx, NY 10460
- Transferee Name: Harbourvest RA4 Cayman Blocker L.P.
 Transferee ID No.: N/A
 Transferee Address: One Financial Center
 Boston, MA 02111

This statement is being filed with transferor's income tax return for the tax year of the exchange ended June 30, 2022.

This statement is filed in accordance with Regulation 1.351-3(a) to disclose the details of the asset transfer to the above controlled corporation.

- (2) The exchange took place on 12/31/2021 (\$587,500).

- (3) Property transferred: Cash

Date	Description of Property	Adjusted Basis	Fair Market Value
7/1/2021 to 6/30/2022	Cash	\$587,500	\$587,500

- (4) There were no private letter rulings issued by the IRS in connection with the Section 351 exchange.

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

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

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

Name of transferor WILDLIFE CONSERVATION SOCIETY	Identifying number (see instructions) 13-1740011

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ☐ Yes ☒ No

2 If the transferor was a corporation, complete questions 2a through 2d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? ☐ Yes ☐ No

3 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 3a through 3d.

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

Name of partnership	EIN of partnership
DAVIDSON KEMPNER INSTITUTIONAL PARTNER	13-3597020

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)

4 Name of transferee (foreign corporation) DKIP (CAYMAN) II LP	5a Identifying number, if any FOREIGNUS
6 Address (including country) 190 ELGIN AVENUE GEORGE TOWN GRAND CAYMAN CAYMAN ISLANDS CJ KY1-9005	5b Reference ID number (see instructions) DKIP1
7 Country code of country of incorporation or organization (see instructions) CJ	
8 Foreign law characterization (see instructions) CORPORATION	
9 Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No	

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 11-2018)

Part III Information Regarding Transfer of Property (see instructions)**Section A - Cash**

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	12/31/2021		3,454,288.		

- 10** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? ☐ Yes ☐ No
If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? ☐ Yes ☐ No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____
- 13** Did the transferor transfer property described in section 367(d)(4)? ☐ Yes ☐ No
If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)

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

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .1 % **(b)** After .1 %
- 17** Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions. ☐ Yes ☒ No
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form **926** (Rev. 11-2018)

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FORM 926 - PART III - TRANSFERS - CASH

=====

(A) DATE OF TRANSFER	(C) FMV ON DATE OF TRANSFER
07/20/2021	169,739.
10/14/2021	173,946.
02/15/2022	56,607.
03/01/2022	66,123.
03/24/2022	55,538.
05/05/2022	65,960.

COPY

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FORM 926 - PAGE 3, PART III DETAIL

WILDLIFE CONSERVATION AND SCIENCE (MALAYSIA) BHD IS A CORPORATION
ORGANIZED BY THE WILDLIFE CONSERVATION SOCIETY TO FURTHER ITS
CONSERVATION MISSION IN MALAYSIA. TRANSFERS OF CASH CONTAINED IN
THIS FORM ARE FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022.
SEE DETAIL ATTACHED FOR TRANSFERS TOTALING \$587,913.

COPY

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FORM 926 - PAGE 3, PART III DETAIL

WCS CANADA IN CANADA IS A CORPORATION ORGANIZED BY THE WILDLIFE
CONSERVATION SOCIETY TO FURTHER ITS CONSERVATION MISSION IN
CANADA. TRANSFERS OF CASH CONTAINED IN THIS FORM ARE FOR THE
PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022. SEE DETAIL ATTACHED FOR
TRANSFERS TOTALING \$6,629.

COPY

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FORM 926 - PART III - TRANSFERS - CASH

=====

(A) DATE OF TRANSFER	(C) FMV ON DATE OF TRANSFER
07/22/2021	55,024.
08/17/2021	32,274.
09/16/2021	49,523.
10/19/2021	39,455.
11/18/2021	46,866.
12/21/2021	48,996.
01/20/2022	45,461.
02/10/2022	50,000.
02/17/2022	50,000.
02/22/2022	22,989.
03/15/2022	49,680.
04/14/2022	40,774.
05/19/2022	49,506.
06/16/2022	65,995.

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FORM 926 - PAGE 3, PART III DETAIL

WCS ASSOCIACAO CONSERVACAO DE VIDA SILVESTRE IS A RIO DE JANEIRO
BRAZIL ASSOCIATION FORMED TO FURTHER WCS'S CONSERVATION MISSION
IN BRAZIL. TRANSFERS OF CASH CONTAINED IN THIS FORM ARE FOR THE
PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022. SEE DETAIL ATTACHED FOR
TRANSFERS TOTALING \$646,543.

COPY

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FORM 926 - PART III - TRANSFERS - CASH

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(A) DATE OF TRANSFER	(C) FMV ON DATE OF TRANSFER
08/05/2021	143,769.
10/26/2021	159,752.
02/08/2022	102,321.
02/23/2022	244,251.

COPY

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FORM 926 - PAGE 3, PART III DETAIL

WCS ANO IS A NON PROFIT CORPORATION ORGANIZED BY THE WILDLIFE
CONSERVATION SOCIETY TO FURTHER ITS CONSERVATION MISSION IN
RUSSIA. TRANSFERS OF CASH CONTAINED IN THIS FORM ARE FOR THE
PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022. SEE DETAIL ATTACHED FOR
TRANSFERS TOTALING \$650,093.

COPY

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FORM 926 - PART III - TRANSFERS - CASH

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(A) DATE OF TRANSFER	(C) FMV ON DATE OF TRANSFER
07/15/2021	112,640.
10/12/2021	110,169.
12/14/2021	107,502.
03/15/2022	105,135.
05/24/2022	89,542.

COPY

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FORM 926 - PAGE 3, PART III DETAIL

WCS EU IS A NON PROFIT CORPORATION ORGANIZED BY THE WILDLIFE CONSERVATION SOCIETY TO FURTHER ITS CONSERVATION MISSION IN BELGIUM. TRANSFERS OF CASH CONTAINED IN THIS FORM ARE FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022. SEE DETAIL ATTACHED FOR TRANSFERS TOTALING \$524,987.

COPY

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FORM 926 - PART III - TRANSFERS - CASH

=====

(A) DATE OF TRANSFER	(C) FMV ON DATE OF TRANSFER
09/28/2021	30,438.
02/10/2022	25,000.

COPY

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FORM 926 - PAGE 3, PART III DETAIL

SANSOM MLUP PREY (SMP) IS A NON PROFIT CORPORATION ORGANIZED BY THE WILDLIFE CONSERVATION SOCIETY TO FURTHER ITS CONSERVATION MISSION IN CAMBODIA. TRANSFERS OF CASH CONTAINED IN THIS FORM ARE FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022. SEE DETAIL ATTACHED FOR TRANSFERS TOTALING \$55,438.

COPY

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FORM 926 - PAGE 3, PART III DETAIL

IBIS RICE CONSERVATION CO., LTD IS A PRIVATE LIMITED COMPANY
ORGANIZED UNDER CAMBODIAN LAW. TRANSFERS OF CASH CONTAINED IN
THIS FORM ARE FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022.
SEE DETAIL ATTACHED FOR TRANSFERS TOTALING \$360,000.

COPY

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FORM 926 - PART III - TRANSFERS - CASH

(A) DATE OF TRANSFER	(C) FMV ON DATE OF TRANSFER
07/06/2021	125,000.
08/17/2021	150,000.
10/05/2021	120,000.
11/23/2021	260,000.
12/09/2021	80,000.
01/20/2022	152,000.
02/24/2022	215,000.
03/29/2022	195,000.
05/17/2022	215,000.
06/30/2022	203,160.

COPY

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FORM 926 - PAGE 3, PART III DETAIL

WILDLIFE CONSERVATION SOCIETY INDIA IS A TAX-EXEMPT COMPANY LIMITED BY GUARANTEE ESTABLISHED UNDER INDIAN LAW. TRANSFERS OF CASH CONTAINED IN THIS FORM ARE FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022. SEE DETAIL ATTACHED FOR TRANSFERS TOTALING \$1,715,160.

COPY

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FORM 926 - PART III - TRANSFERS - CASH

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(A) DATE OF TRANSFER	(C) FMV ON DATE OF TRANSFER
07/20/2021	50,000.
07/27/2021	534,302.
08/10/2021	534,302.
10/27/2021	80,000.
03/17/2022	23,746.
05/05/2022	35,000.
05/19/2022	500,000.

COPY

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FORM 926 - PAGE 3, PART III DETAIL

COMMUNITY MARKETS FOR CONSERVATION LIMITED (COMACO LTD) IS A
ZAMBIAN COMPANY LIMITED BY GUARANTEE INCORPORATED IN ZAMBIA,
TRANSFERS OF CASH CONTAINED IN THIS FORM ARE FOR THE PERIOD OF
JULY 1, 2021 THROUGH JUNE 30, 2022. SEE DETAIL ATTACHED FOR
TRANSFERS TOTALING \$1,757,350.

COPY

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS AFGHANISTAN BRANCH****SHAHR-E-AW, MADINA BAZAAR MAIN ROAD OF QALA-E-FATH****KABUL****AFGHANISTAN****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**AFGHANISTAN****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**09/14/2006****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****AF****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 32****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	2,919,689.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	2,919,689.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-510,366.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	2,409,323.
11	Total deductions (exclude income tax expense)	11	2,374,494.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	34,829.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	2,863,010.
2	Other assets	2	
3	Total assets	3	2,863,010.
Liabilities and Owner's Equity			
4	Liabilities	4	2,585,925.
5	Owner's equity	5	277,085.
6	Total liabilities and owner's equity	6	2,863,010.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	34,829.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	34,829.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	34,829.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	34,829.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS AFGHANISTAN BRANCH

U.S. identifying number, if any

Reference ID number (see instructions)

AFGHANISTAN

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS ARGENTINA BRANCH****AMENABAR 1595, PISO 2 OVICINA 19****CIUDAD AUTONOMA DE BUENOS AIRES****ARGENTINA****FOREIGNUS****C1426AKC****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**ARGENTINA****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**07/01/2018****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****AR****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 33****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	4,006,518.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	4,006,518.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-24,932.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	3,981,586.
11	Total deductions (exclude income tax expense)	11	2,930,672.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	1,050,914.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1 615,317.	1,300,423.
2	Other assets	2	
3	Total assets	3 615,317.	1,300,423.
Liabilities and Owner's Equity			
4	Liabilities	4 55,120.	-310,688.
5	Owner's equity	5 560,197.	1,611,111.
6	Total liabilities and owner's equity	6 615,317.	1,300,423.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	1,050,914.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	1,050,914.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	1,050,914.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	1,050,914.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS ARGENTINA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

ARGENTINA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

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Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS BANGLADESH BRANCH****HOUSE 89 (2ND FLOOR) ROAD 2, SONADANGA R/A (1ST PH
KHULNA 9000****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**BANGLADESH****2750****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**12/10/2012****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****BG****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 34****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	989,728.
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	989,728.
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	-29,147.
9 Other income	9	
10 Total income (add lines 3 through 9)	10	960,581.
11 Total deductions (exclude income tax expense)	11	722,545.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	238,036.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets		
1 Cash and other current assets	1 565,013.	484,867.
2 Other assets	2	
3 Total assets	3 565,013.	484,867.
Liabilities and Owner's Equity		
4 Liabilities	4 1,192,754.	874,572.
5 Owner's equity	5 -627,741.	-389,705.
6 Total liabilities and owner's equity	6 565,013.	484,867.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	238,036.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	238,036.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	238,036.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	238,036.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS BANGLADESH BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

2750

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS BELIZE BRANCH****PO BOX 768, 1755 CONEY DRIVE****BELIZE CITY****BELIZE****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**BELIZE****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**06/26/2008****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****BH****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 35****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	961,071.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	961,071.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	191.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	961,262.
11	Total deductions (exclude income tax expense)	11	1,337,811.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-376,549.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	873,484.
2	Other assets	2	
3	Total assets	3	873,484.
Liabilities and Owner's Equity			
4	Liabilities	4	1,128,282.
5	Owner's equity	5	-254,798.
6	Total liabilities and owner's equity	6	873,484.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-376,549.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-376,549.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-376,549.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-376,549.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011
Name of FDE or FB WCS BELIZE BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) BELIZE
Name of tax owner WILDLIFE CONSERVATION SOCIETY	U.S. identifying number, if any 13-1740011	

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS BOLIVIA BRANCH****CASSILA 3-35181 SM****LA PAZ****BOLIVIA****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**1020377021****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**09/27/2003****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****BL****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 36**

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	5,647,571.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	5,647,571.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-57,065.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	5,590,506.
11	Total deductions (exclude income tax expense)	11	2,801,022.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	2,789,484.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,025,195.
2	Other assets	2	
3	Total assets	3	1,025,195.
Liabilities and Owner's Equity			
4	Liabilities	4	1,510,845.
5	Owner's equity	5	-485,650.
6	Total liabilities and owner's equity	6	1,025,195.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	2,789,484.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	2,789,484.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	2,789,484.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	2,789,484.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011	
Name of FDE or FB WCS BOLIVIA BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) 1020377021	
Name of tax owner WILDLIFE CONSERVATION SOCIETY		U.S. identifying number, if any 13-1740011	

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS CAMBODIA BRANCH****#21 STREET 21 SANGKAT TONLE BASSA****KHAN CHAMKARMORN PHNOM PENH****CAMBODIA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**CAMBODIA****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**08/09/2002****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****CB****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 37****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	6,612,334.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	6,612,334.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-262,027.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	6,350,307.
11	Total deductions (exclude income tax expense)	11	6,538,055.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-187,748.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1 4,373,701.	3,466,094.
2	Other assets	2	
3	Total assets	3 4,373,701.	3,466,094.
Liabilities and Owner's Equity			
4	Liabilities	4 2,859,623.	2,139,764.
5	Owner's equity	5 1,514,078.	1,326,330.
6	Total liabilities and owner's equity	6 4,373,701.	3,466,094.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-187,748.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-187,748.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-187,748.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-187,748.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS CAMBODIA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

CAMBODIA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS CAMEROON BRANCH****PO BOX 3055
MESSA YAOUNDE
CAMEROON****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**CAMEROON****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**05/11/2012****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****CM****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY
2300 SOUTHERN BLVD
BRONX NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 38****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	6,584,919.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	6,584,919.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	450,325.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	7,035,244.
11	Total deductions (exclude income tax expense)	11	4,795,012.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	2,240,232.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1 346,606.	161,390.
2	Other assets	2	
3	Total assets	3 346,606.	161,390.
Liabilities and Owner's Equity			
4	Liabilities	4 999,115.	-1,426,333.
5	Owner's equity	5 -652,509.	1,587,723.
6	Total liabilities and owner's equity	6 346,606.	161,390.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	2,240,232.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	2,240,232.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	2,240,232.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	2,240,232.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS CAMEROON BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

CAMEROON

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS CHILE BRANCH****BALMACEDA 586****PUNTA ARENAS****CHILE****FOREIGNUS****6200987****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**1216****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**08/27/2004****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****CI****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 39****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	1,849,942.
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	1,849,942.
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	79,450.
9 Other income	9	
10 Total income (add lines 3 through 9)	10	1,929,392.
11 Total deductions (exclude income tax expense)	11	1,698,581.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	230,811.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets		
1 Cash and other current assets	1 583,904.	314,512.
2 Other assets	2	
3 Total assets	3 583,904.	314,512.
Liabilities and Owner's Equity		
4 Liabilities	4 -185,611.	-685,814.
5 Owner's equity	5 769,515.	1,000,326.
6 Total liabilities and owner's equity	6 583,904.	314,512.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	230,811.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	230,811.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	230,811.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	230,811.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS CHILE BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

1216

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS CHINA BRANCH****ROOM 1101, UNIT 2, TOWER 2, RONGHUASHIJIA NO 29****XIAOYINGBEILU CHAOYANG DISTRICT****CHINA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**CHINA****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**09/04/2017****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****CH****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 40****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,616,734.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,616,734.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-91,291.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,525,443.
11	Total deductions (exclude income tax expense)	11	1,331,265.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	194,178.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,105,170.
2	Other assets	2	
3	Total assets	3	1,105,170.
Liabilities and Owner's Equity			
4	Liabilities	4	832,586.
5	Owner's equity	5	272,584.
6	Total liabilities and owner's equity	6	1,105,170.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	194,178.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	194,178.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	194,178.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	194,178.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

► Attach to Form 8858.

► Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS CHINA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

CHINA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS COLOMBIA BRANCH****AVENIDA 5N #22 N 11 BARRIO VERSALLES****CALI****COLOMBIA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**COLOMBIA****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**06/17/2004****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****CO****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 41****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	8,850,645.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	8,850,645.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-308,324.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	8,542,321.
11	Total deductions (exclude income tax expense)	11	2,999,430.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	5,542,891.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,743,444.
2	Other assets	2	
3	Total assets	3	1,743,444.
Liabilities and Owner's Equity			
4	Liabilities	4	1,017,148.
5	Owner's equity	5	726,296.
6	Total liabilities and owner's equity	6	1,743,444.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	5,542,891.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	5,542,891.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	5,542,891.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	5,542,891.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS COLOMBIA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

COLOMBIA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS CONGO (REPUBLIC OF CONGO) BRANCH****BP 14537 151 AVENUE CHARLES DE GAULLE****BRAZZAVILLE****REPUBLIC OF THE CONGO****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**CONGOREPUBLICOFCONGO****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**12/30/2004****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****CF****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 42****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	8,544,993.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	8,544,993.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-122,704.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	8,422,289.
11	Total deductions (exclude income tax expense)	11	8,875,735.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-453,446.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1 4,602,817.	4,242,065.
2	Other assets	2	
3	Total assets	3 4,602,817.	4,242,065.
Liabilities and Owner's Equity			
4	Liabilities	4 1,750,318.	1,843,012.
5	Owner's equity	5 2,852,499.	2,399,053.
6	Total liabilities and owner's equity	6 4,602,817.	4,242,065.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-453,446.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-453,446.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-453,446.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-453,446.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

WCS CONGO (REPUBLIC OF CONGO) BR

FOREIGNUS

CONGOREPUBLICOFCONGO

Name of tax owner

U.S. identifying number, if any

WILDLIFE CONSERVATION SOCIETY

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS DEMOCRATIC REPUBLIC OF CONGO BRANCH****56, AVENUE COLONEL EBEYA CROISEMENTAV KASAVUBU-AV****FOREIGNUS****COL EBEYA****KINSAHASA-GOMBE****DEMOCRATIC REPUBLIC OF THE CONGO****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**DEMOCRATICREPUBLICOF****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**04/03/2004****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****CG****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 43****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	11,743,906.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	11,743,906.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-45,203.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	11,698,703.
11	Total deductions (exclude income tax expense)	11	8,382,530.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	3,316,173.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	6,576,868.
2	Other assets	2	
3	Total assets	3	6,576,868.
Liabilities and Owner's Equity			
4	Liabilities	4	6,347,456.
5	Owner's equity	5	229,412.
6	Total liabilities and owner's equity	6	6,576,868.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	3,316,173.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	3,316,173.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	3,316,173.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	3,316,173.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

WCS DEMOCRATIC REPUBLIC OF CONGO

FOREIGNUS

DEMOCRATICREPUBLICOFCONGO

Name of tax owner

U.S. identifying number, if any

WILDLIFE CONSERVATION SOCIETY

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS ECUADOR BRANCH****AVENIDA DE LOS GRANADOS****QUITO****ECUADOR****FOREIGNUS****N40-53 Y PARÍS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**1791749545001****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**07/01/2018****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****EC****CONSERVATIO****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 44**

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	3,906,149.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	3,906,149.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-22,354.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	3,883,795.
11	Total deductions (exclude income tax expense)	11	1,203,367.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	2,680,428.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1 622,751.	445,810.
2	Other assets	2	
3	Total assets	3 622,751.	445,810.
Liabilities and Owner's Equity			
4	Liabilities	4 666,183.	-2,191,186.
5	Owner's equity	5 -43,432.	2,636,996.
6	Total liabilities and owner's equity	6 622,751.	445,810.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	2,680,428.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	2,680,428.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	2,680,428.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	2,680,428.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011
Name of FDE or FB WCS ECUADOR BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) 1791749545001
Name of tax owner WILDLIFE CONSERVATION SOCIETY	U.S. identifying number, if any 13-1740011	

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**

► Go to www.irs.gov/Form8858 for instructions and the latest information.
Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS FIJI BRANCH****11 MA'AFU STREET****SUVA****FIJI****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**19900****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**09/07/2007****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****FJ****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 45****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,006,279.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,006,279.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-45,462.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	960,817.
11	Total deductions (exclude income tax expense)	11	1,340,003.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-379,186.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	594,054.
2	Other assets	2	
3	Total assets	3	594,054.
Liabilities and Owner's Equity			
4	Liabilities	4	-698,662.
5	Owner's equity	5	1,292,716.
6	Total liabilities and owner's equity	6	594,054.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-379,186.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	-379,186.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-379,186.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-379,186.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS FIJI BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

19900

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS GABON BRANCH****EN FACE PHARMACIE, TROIS HEADQUARTERS, BP7847****LIBREVILLE****GABON****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**GABON****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**01/01/2001****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****GB****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 46****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,819,218.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,819,218.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-67,066.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,752,152.
11	Total deductions (exclude income tax expense)	11	1,250,441.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	501,711.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,172,901.
2	Other assets	2	
3	Total assets	3	1,172,901.
Liabilities and Owner's Equity			
4	Liabilities	4	2,867,032.
5	Owner's equity	5	-1,694,131.
6	Total liabilities and owner's equity	6	1,172,901.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	501,711.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	501,711.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	501,711.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	501,711.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS GABON BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

GABON

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS GUATEMALA BRANCH****CASA NO. 3, AVENIDA 15 DE MARZO****FLORES PETEN****GUATEMALA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**GUATEMALA****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**07/25/2006****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****GT****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 47****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,361,337.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,361,337.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-42,792.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,318,545.
11	Total deductions (exclude income tax expense)	11	1,831,808.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-513,263.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	4,262,073.
2	Other assets	2	
3	Total assets	3	4,262,073.
Liabilities and Owner's Equity			
4	Liabilities	4	2,544,458.
5	Owner's equity	5	1,717,615.
6	Total liabilities and owner's equity	6	4,262,073.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-513,263.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-513,263.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-513,263.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-513,263.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS GUATEMALA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

GUATEMALA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS HONDURAS BRANCH****WCS HONDURAS****COLONIA CASTAÑO SUR TEGUCIGALPA****HONDURAS****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**08019020208710****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**07/01/2018****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****HO****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 48**

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	289,935.
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	289,935.
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	11,972.
9 Other income	9	
10 Total income (add lines 3 through 9)	10	301,907.
11 Total deductions (exclude income tax expense)	11	645,809.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	-343,902.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets		
1 Cash and other current assets	1 303,027.	261,249.
2 Other assets	2	
3 Total assets	3 303,027.	261,249.
Liabilities and Owner's Equity		
4 Liabilities	4 -693.	301,431.
5 Owner's equity	5 303,720.	-40,182.
6 Total liabilities and owner's equity	6 303,027.	261,249.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-343,902.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-343,902.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-343,902.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-343,902.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011	
Name of FDE or FB WCS HONDURAS BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) 08019020208710	
Name of tax owner WILDLIFE CONSERVATION SOCIETY		U.S. identifying number, if any 13-1740011	

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS INDONESIA BRANCH****JL BURANGRANG NO. 18****BOGOR****16151****INDONESIA****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**INDONESIA****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**10/01/2004****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****ID****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 49****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	9,152,239.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	9,152,239.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-67,581.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	9,084,658.
11	Total deductions (exclude income tax expense)	11	9,269,856.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-185,198.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	8,197,997.
2	Other assets	2	
3	Total assets	3	8,197,997.
Liabilities and Owner's Equity			
4	Liabilities	4	5,737,303.
5	Owner's equity	5	2,460,694.
6	Total liabilities and owner's equity	6	8,197,997.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-185,198.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-185,198.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-185,198.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-185,198.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

► Attach to Form 8858.

► Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS INDONESIA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

INDONESIA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS KENYA BRANCH****NDOVU, OFF SYEDNA MOHAMMED ROD NDOVU CLOSE GATE302****KAREN****NAIROBI****KENYA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**KENYA****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**02/11/2008****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****KE****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 50**

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	819,981.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	819,981.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-101,251.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	718,730.
11	Total deductions (exclude income tax expense)	11	915,095.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-196,365.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1 552,613.	347,188.
2	Other assets	2	
3	Total assets	3 552,613.	347,188.
Liabilities and Owner's Equity			
4	Liabilities	4 1,746,629.	1,737,569.
5	Owner's equity	5 -1,194,016.	-1,390,381.
6	Total liabilities and owner's equity	6 552,613.	347,188.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-196,365.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-196,365.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-196,365.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-196,365.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011	
Name of FDE or FB WCS KENYA BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) KENYA	
Name of tax owner WILDLIFE CONSERVATION SOCIETY	U.S. identifying number, if any 13-1740011		

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS LAOS BRANCH****PO BOX 6712, UNIT 15 HOUSE NO. 173 BAN SISAVAD TAI****CHANTHABULY DISTRICT VIENTIANE****LAOS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**702AE013****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**05/28/2001****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****LA****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 51****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	2,892,873.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	2,892,873.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-312,509.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	2,580,364.
11	Total deductions (exclude income tax expense)	11	3,318,104.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-737,740.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1 4,392,102.	2,916,673.
2	Other assets	2	
3	Total assets	3 4,392,102.	2,916,673.
Liabilities and Owner's Equity			
4	Liabilities	4 3,598,919.	2,861,230.
5	Owner's equity	5 793,183.	55,443.
6	Total liabilities and owner's equity	6 4,392,102.	2,916,673.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-737,740.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	-737,740.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-737,740.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-737,740.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011	
Name of FDE or FB WCS LAOS BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) 702AE013	
Name of tax owner WILDLIFE CONSERVATION SOCIETY		U.S. identifying number, if any 13-1740011	

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS MADAGASCAR BRANCH****VILLA IFANOMEZANTSOA FACE II A 78D, SOAVIMBAHOAKA****ANTANANARIVO****101****MADAGASCAR****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**MADAGASCAR****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**06/06/1997****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****MA****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 52****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	3,448,496.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	3,448,496.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	75,528.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	3,524,024.
11	Total deductions (exclude income tax expense)	11	3,748,296.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-224,272.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient		
1	Remittances from the FDE or FB	1		
2	Section 987 gain (loss) recognized by recipient	2		
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3		
4	Were all remittances from the FDE or FB treated as made to the direct owner?		Yes	No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,351,938.
2	Other assets	2	
3	Total assets	3	1,351,938.
Liabilities and Owner's Equity			
4	Liabilities	4	1,705,518.
5	Owner's equity	5	-353,580.
6	Total liabilities and owner's equity	6	1,351,938.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-224,272.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-224,272.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-224,272.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-224,272.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011	
Name of FDE or FB WCS MADAGASCAR BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) MADAGASCAR	
Name of tax owner WILDLIFE CONSERVATION SOCIETY	U.S. identifying number, if any 13-1740011		

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS MOZAMBIQUE BRANCH****FAUSTINO VANOMBE ST NR61 2 FLOOR, SOMMERSCHIELD****MAPUTO****MOZAMBIQUE****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**MOZAMBIQUE****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**12/27/2012****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****MZ****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 53****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	9,754,828.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	9,754,828.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-3,997.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	9,750,831.
11	Total deductions (exclude income tax expense)	11	6,469,189.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	3,281,642.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,499,043.
2	Other assets	2	-553,209.
3	Total assets	3	1,499,043.
Liabilities and Owner's Equity			
4	Liabilities	4	2,330,866.
5	Owner's equity	5	-3,003,028.
6	Total liabilities and owner's equity	6	-831,823.
			2,449,819.
			1,499,043.
			-553,209.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	3,281,642.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	3,281,642.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	3,281,642.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	3,281,642.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011
Name of FDE or FB WCS MOZAMBIQUE BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) MOZAMBIQUE
Name of tax owner WILDLIFE CONSERVATION SOCIETY	U.S. identifying number, if any 13-1740011	

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS MONGOLIA BRANCH****PO BOX 485 POST OFFICE 38****ULAABAATAR****MONGOLIA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**MONGOLIA****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**08/08/2003****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****MG****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 54****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,828,917.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,828,917.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-12,088.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,816,829.
11	Total deductions (exclude income tax expense)	11	1,193,154.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	623,675.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient	Yes	No
1	Remittances from the FDE or FB	1		
2	Section 987 gain (loss) recognized by recipient	2		
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3		
4	Were all remittances from the FDE or FB treated as made to the direct owner?			
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	219,966.
2	Other assets	2	656,081.
3	Total assets	3	219,966.
Liabilities and Owner's Equity			
4	Liabilities	4	-304,730.
5	Owner's equity	5	1,148,371.
6	Total liabilities and owner's equity	6	656,081.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	623, 675.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	623, 675.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	623, 675.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	623, 675.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS MONGOLIA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

MONGOLIA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS MYANMAR BRANCH****NO 12 (B-21,22) NARANTTAW RD SHWE KAINNAYI HOUSING****KAMAYUT****YANGON****MYANMAR****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**MYANMAR****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**07/27/2009****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****BM****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 55**

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,900,856.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,900,856.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-244,670.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,656,186.
11	Total deductions (exclude income tax expense)	11	1,754,308.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-98,122.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,795,671.
2	Other assets	2	
3	Total assets	3	1,795,671.
Liabilities and Owner's Equity			
4	Liabilities	4	1,744,369.
5	Owner's equity	5	51,302.
6	Total liabilities and owner's equity	6	1,795,671.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-98,122.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-98,122.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-98,122.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-98,122.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS MYANMAR BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

MYANMAR

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS NIGERIA BRANCH****109A MARIAN ROAD GPO BOX 796****CALABAR****CROSS RIVER****NIGERIA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**NIGERIA****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**05/01/2007****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****NI****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 56****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,624,753.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,624,753.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-82,212.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,542,541.
11	Total deductions (exclude income tax expense)	11	1,757,570.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-215,029.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient		
1	Remittances from the FDE or FB	1		
2	Section 987 gain (loss) recognized by recipient	2		
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3		
4	Were all remittances from the FDE or FB treated as made to the direct owner?		Yes	No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	778,392.
2	Other assets	2	
3	Total assets	3	778,392.
Liabilities and Owner's Equity			
4	Liabilities	4	241,530.
5	Owner's equity	5	536,862.
6	Total liabilities and owner's equity	6	778,392.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-215,029.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-215,029.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-215,029.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-215,029.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS NIGERIA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

NIGERIA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS NICARAGUA BRANCH****APARTADO POSTAL 59****BLUEFIELDS****RAAS****NICARAGUA****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**1902****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**05/09/2001****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****NU****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 57**

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	212,417.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	212,417.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	20,453.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	232,870.
11	Total deductions (exclude income tax expense)	11	306,457.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-73,587.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	256,008.
2	Other assets	2	
3	Total assets	3	256,008.
Liabilities and Owner's Equity			
4	Liabilities	4	573,239.
5	Owner's equity	5	-317,231.
6	Total liabilities and owner's equity	6	256,008.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-73,587.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-73,587.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-73,587.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-73,587.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS NICARAGUA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

1902

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS PARAGUAY BRANCH**
INTENDENTES MILITARES 805 ESQ WASHINGTON
ASUNCION
PARAGUAY**b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**PARAGUAY****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**06/22/2011****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****PA****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY**
2300 SOUTHERN BLVD
BRONX**NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 58****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	264,810.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	264,810.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-939.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	263,871.
11	Total deductions (exclude income tax expense)	11	264,547.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-676.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient		
1	Remittances from the FDE or FB	1		
2	Section 987 gain (loss) recognized by recipient	2		
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3		
4	Were all remittances from the FDE or FB treated as made to the direct owner?		Yes	No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	105,223.
2	Other assets	2	
3	Total assets	3	105,223.
Liabilities and Owner's Equity			
4	Liabilities	4	-9,420.
5	Owner's equity	5	114,643.
6	Total liabilities and owner's equity	6	105,223.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-676.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-676.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-676.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-676.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011	
Name of FDE or FB WCS PARAGUAY BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) PARAGUAY	
Name of tax owner WILDLIFE CONSERVATION SOCIETY	U.S. identifying number, if any 13-1740011		

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS PERU BRANCH****AV. ROOSEVELT NO. 6360****MIRAFLORES****LIMA****PERU****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**PERU****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**01/17/2001****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****PE****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 59****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	6,392,231.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	6,392,231.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-71,081.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	6,321,150.
11	Total deductions (exclude income tax expense)	11	2,820,916.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	3,500,234.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient		
1	Remittances from the FDE or FB	1		
2	Section 987 gain (loss) recognized by recipient	2		
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3		
4	Were all remittances from the FDE or FB treated as made to the direct owner?		Yes	No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,251,577.
2	Other assets	2	
3	Total assets	3	1,251,577.
Liabilities and Owner's Equity			
4	Liabilities	4	1,117,734.
5	Owner's equity	5	133,843.
6	Total liabilities and owner's equity	6	1,251,577.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	3,500,234.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	3,500,234.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	3,500,234.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	3,500,234.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		4

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

► **Attach to Form 8858.**

► **Go to www.irs.gov/Form8858 for instructions and the latest information.**

OMB No. 1545-1910

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011
Name of FDE or FB WCS PERU BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) PERU
Name of tax owner WILDLIFE CONSERVATION SOCIETY	U.S. identifying number, if any 13-1740011	

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 ☒ Final 8858**1a** Name and address of FDE or FB **WCS PAKISTAN BRANCH****HUSSAINABAD COLONY NEAR SERENA CHOWK****JUTIAL GILGIT****PAKISTAN****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**PAKISTAN****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**07/17/2012****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****PK****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 60****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	87.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	87.
11	Total deductions (exclude income tax expense)	11	
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	87.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	
2	Other assets	2	
3	Total assets	3	
Liabilities and Owner's Equity			
4	Liabilities	4	389,155.
5	Owner's equity	5	-389,155.
6	Total liabilities and owner's equity	6	

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	87.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	87.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	87.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	87.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS PAKISTAN BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

PAKISTAN

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS PAPUA NEW GUINEA BRANCH****PO BOX 277****GOROKA EHP****PAPUA NEW GUINEA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**360867****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**09/27/2007****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****PP****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 61****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	2,102,057.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	2,102,057.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-108,533.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,993,524.
11	Total deductions (exclude income tax expense)	11	1,829,615.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	163,909.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	2,436,154.
2	Other assets	2	
3	Total assets	3	2,436,154.
Liabilities and Owner's Equity			
4	Liabilities	4	3,523,991.
5	Owner's equity	5	-1,087,837.
6	Total liabilities and owner's equity	6	2,436,154.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	163,909.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	163,909.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	163,909.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	163,909.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS PAPUA NEW GUINEA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

360867

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS RWANDA BRANCH****MMEUBLE LE PRESTIGE****KIGALI****RWANDA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**091RGB18****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**12/31/2002****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****RW****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 62**

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	610,933.
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	610,933.
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	11,322.
9 Other income	9	
10 Total income (add lines 3 through 9)	10	622,255.
11 Total deductions (exclude income tax expense)	11	550,138.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	72,117.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets		
1 Cash and other current assets	1 39,081.	130,298.
2 Other assets	2	
3 Total assets	3 39,081.	130,298.
Liabilities and Owner's Equity		
4 Liabilities	4 28,746.	47,846.
5 Owner's equity	5 10,335.	82,452.
6 Total liabilities and owner's equity	6 39,081.	130,298.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	72,117.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	72,117.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	72,117.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	72,117.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**▶ **Attach to Form 8858.**▶ **Go to www.irs.gov/Form8858 for instructions and the latest information.**

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS RWANDA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

091RGB18

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS SOUTH SUDAN BRANCH****58 NDEGE ROAD****KREN NAI OBI****SOUTH SUDAN****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**SUDAN****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**03/15/2007****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****OD****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 63**

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,758,616.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,758,616.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-38,573.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,720,043.
11	Total deductions (exclude income tax expense)	11	1,136,840.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	583,203.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient		
1	Remittances from the FDE or FB	1		
2	Section 987 gain (loss) recognized by recipient	2		
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3		
4	Were all remittances from the FDE or FB treated as made to the direct owner?		Yes	No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	984,251.
2	Other assets	2	
3	Total assets	3	984,251.
Liabilities and Owner's Equity			
4	Liabilities	4	-839,437.
5	Owner's equity	5	1,823,688.
6	Total liabilities and owner's equity	6	984,251.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	583,203.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	583,203.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	583,203.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	583,203.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

► Attach to Form 8858.

► Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS SOUTH SUDAN BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

SUDAN

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS THAILAND BRANCH****NO. 55/95 MUANGTHONG THANI PROJECT 5 SOI 3****PAKKRED****NONTHABURI****11120****THAILAND****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**THAILAND****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**08/27/2004****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****TH****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 64****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	1,766,052.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	1,766,052.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-114,652.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	1,651,400.
11	Total deductions (exclude income tax expense)	11	1,955,489.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-304,089.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,376,674.
2	Other assets	2	
3	Total assets	3	1,376,674.
Liabilities and Owner's Equity			
4	Liabilities	4	1,628,196.
5	Owner's equity	5	-251,522.
6	Total liabilities and owner's equity	6	1,376,674.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-304,089.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	-304,089.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-304,089.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-304,089.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011	
Name of FDE or FB WCS THAILAND BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) THAILAND	
Name of tax owner WILDLIFE CONSERVATION SOCIETY	U.S. identifying number, if any 13-1740011		

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS TANZANIA BRANCH****PLOT NO. 36A BLOCK 1 NEXT TO UMOJA PRIMARY SCHOOL****UZUNGUNI****MBEYA****TANZANIA****FOREIGNUS****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**9527****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**08/05/1998****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****TZ****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 65****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	3,980,690.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	3,980,690.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-34,111.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	3,946,579.
11	Total deductions (exclude income tax expense)	11	3,980,080.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-33,501.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,360,057.
2	Other assets	2	
3	Total assets	3	1,360,057.
Liabilities and Owner's Equity			
4	Liabilities	4	-282,242.
5	Owner's equity	5	1,642,299.
6	Total liabilities and owner's equity	6	1,360,057.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-33,501.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	-33,501.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-33,501.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-33,501.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS TANZANIA BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

9527

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS UGANDA BRANCH****POLOT 802 KIWAFU ROAD****KANSANGA****UGANDA****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**1695****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**11/25/2004****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****UG****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 66****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	2,082,841.
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	2,082,841.
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-53,030.
9	Other income	9	
10	Total income (add lines 3 through 9)	10	2,029,811.
11	Total deductions (exclude income tax expense)	11	2,331,870.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	-302,059.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	1,121,790.
2	Other assets	2	
3	Total assets	3	1,121,790.
Liabilities and Owner's Equity			
4	Liabilities	4	2,422,053.
5	Owner's equity	5	-1,300,263.
6	Total liabilities and owner's equity	6	1,121,790.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-302,059.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	-302,059.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-302,059.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-302,059.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858 WILDLIFE CONSERVATION SOCIETY		Identifying number 13-1740011	
Name of FDE or FB WCS UGANDA BRANCH	U.S. identifying number, if any FOREIGNUS	Reference ID number (see instructions) 1695	
Name of tax owner WILDLIFE CONSERVATION SOCIETY		U.S. identifying number, if any 13-1740011	

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **USD** **1.0000000**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **07/01/2021**, and ending **06/30/2022**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

2300 SOUTHERN BLVD

City or town, state, and ZIP code

BRONX**NY 10460**Filer's tax year beginning **07/01/2021**, and ending **06/30/2022****Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☒ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership

Check here Initial 8858 Final 8858

1a Name and address of FDE or FB **WCS VIETNAM BRANCH****NO. 1302, 57 LANG HA, ROOM 106 THANH CONG STREET****THANH CONG WARD BA DINH HANOI****VIETNAM****b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**101CNVVPDA****FOREIGNUS****c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**03/30/2011****f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currency**N/A****VM****CONSERVATIO****USD****2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**WILDLIFE CONSERVATION SOCIETY****2300 SOUTHERN BLVD****BRONX****NY 10460****3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**WILDLIFE CONSERVATION SOCIETY****c(1)** U.S. identifying number, if any**13-1740011****c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.**SEE STATEMENT 67****For Paperwork Reduction Act Notice, see the separate instructions.**Form **8858** (Rev. 9-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	557,490.
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	557,490.
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	-45,307.
9 Other income	9	
10 Total income (add lines 3 through 9)	10	512,183.
11 Total deductions (exclude income tax expense)	11	1,396,077.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	-883,894.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets		
1 Cash and other current assets	1 2,301,106.	1,177,381.
2 Other assets	2	
3 Total assets	3 2,301,106.	1,177,381.
Liabilities and Owner's Equity		
4 Liabilities	4 1,891,848.	1,652,017.
5 Owner's equity	5 409,258.	-474,636.
6 Total liabilities and owner's equity	6 2,301,106.	1,177,381.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-883,894.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	-883,894.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-883,894.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-883,894.
8 Enter exchange rate used for line 7. ▶ 1.0000		

Schedule I Transferred Loss Amount (see instructions)**Important:** See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ Attach to Form 8858.

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

WILDLIFE CONSERVATION SOCIETY

Identifying number

13-1740011

Name of FDE or FB

WCS VIETNAM BRANCH

U.S. identifying number, if any

FOREIGNUS

Reference ID number (see instructions)

101CNVVPDA

Name of tax owner

WILDLIFE CONSERVATION SOCIETY

U.S. identifying number, if any

13-1740011

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ USD

1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐ Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐ Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☒ U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS AFGHANISTAN BRANCH (AFGHANISTAN)
% OF OWNERSHIP: 100.000
COUNTRY: AF
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS ARGENTINA BRANCH (ARGENTINA)
% OF OWNERSHIP: 100.000
COUNTRY: AR
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS BANGLADESH BRANCH (BANGLADESH)
% OF OWNERSHIP: 100.000
COUNTRY: BG
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS BELIZE BRANCH (BELIZE)
% OF OWNERSHIP: 100.000
COUNTRY: BH
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS BOLIVIA BRANCH (BOLIVIA)
% OF OWNERSHIP: 100.000
COUNTRY: BL
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS CAMBODIA BRANCH (CAMBODIA)
% OF OWNERSHIP: 100.000
COUNTRY: CB
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS CAMEROON BRANCH (CAMEROON)
% OF OWNERSHIP: 100.000
COUNTRY: CM
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS CHILE BRANCH (CHILE)
% OF OWNERSHIP: 100.000
COUNTRY: CI
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS CHINA BRANCH (CHINA)
% OF OWNERSHIP: 100.000
COUNTRY: CH
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS COLOMBIA BRANCH (COLOMBIA)
% OF OWNERSHIP: 100.000
COUNTRY: CO
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS CONGO BRANCH (REPUBLIC OF CONGO)
% OF OWNERSHIP: 100.000
COUNTRY: CF
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS DEMOCRATIC REPUBLIC OF CONGO BRANCH
ENTITY NAME LINE 2: (DEMOCRATIC REPUBLIC OF CONGO)
% OF OWNERSHIP: 100.000
COUNTRY: CG
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS ECUADOR BRANCH (ECUADOR)
% OF OWNERSHIP: 100.000
COUNTRY: EC
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS FIJI BRANCH (FIJI)
% OF OWNERSHIP: 100.000
COUNTRY: FJ
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS GABON BRANCH (GABON)
% OF OWNERSHIP: 100.000
COUNTRY: GB
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS GUATEMALA BRANCH (GUATEMALA)
% OF OWNERSHIP: 100.000
COUNTRY: GT
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS HONDURAS BRANCH (HONDURAS)
% OF OWNERSHIP: 100.000
COUNTRY: HO
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS INDONESIA BRANCH (INDONESIA)
% OF OWNERSHIP: 100.000
COUNTRY: ID
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS KENYA BRANCH (KENYA)
% OF OWNERSHIP: 100.000
COUNTRY: KE
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS LAOS BRANCH (LAOS)
% OF OWNERSHIP: 100.000
COUNTRY: LA
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS MADAGASCAR BRANCH (MADAGASCAR)
% OF OWNERSHIP: 100.000
COUNTRY: MA
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS MOZAMBIQUE BRANCH (MOZAMBIQUE)
% OF OWNERSHIP: 100.000
COUNTRY: MZ
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS MONGOLIA BRANCH (MONGOLIA)
% OF OWNERSHIP: 100.000
COUNTRY: MG
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS MYANMAR BRANCH (MYANMAR)
% OF OWNERSHIP: 100.000
COUNTRY: BM
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS NIGERIA BRANCH (NIGERIA)
% OF OWNERSHIP: 100.000
COUNTRY: NI
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS NICARAGUA BRANCH (NICARAGUA)
% OF OWNERSHIP: 100.000
COUNTRY: NU
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS PARAGUAY BRANCH (PARAGUAY)
% OF OWNERSHIP: 100.000
COUNTRY: PA
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS PERU BRANCH (PERU)
% OF OWNERSHIP: 100.000
COUNTRY: PE
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS PAKISTAN BRANCH (PAKISTAN)
% OF OWNERSHIP: 100.000
COUNTRY: PK
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS PAPUA NEW GUINEA BRANCH
% OF OWNERSHIP: 100.000
COUNTRY: PP
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS RWANDA BRANCH (RWANDA)
% OF OWNERSHIP: 100.000
COUNTRY: RW
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS SOUTH SUDAN BRANCH (SOUTH SUDAN)
% OF OWNERSHIP: 100.000
COUNTRY: OD
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS THAILAND BRANCH (THAILAND)
% OF OWNERSHIP: 100.000
COUNTRY: TH
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS TANZANIA BRANCH (TANZANIA)
% OF OWNERSHIP: 100.000
COUNTRY: TZ
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS UGANDA BRANCH (UGANDA)
% OF OWNERSHIP: 100.000
COUNTRY: UG
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

FORM 8858 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: WCS VIETNAM BRANCH (VIETNAM)
% OF OWNERSHIP: 100.000
COUNTRY: VM
PLACEMENT OR POSITION:
TIER 1
TAX CLASSIFICATION:
FOREIGN BRANCH

COPY

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

OMB No. 1545-1668

2021

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.
► Go to www.irs.gov/Form8865 for instructions and the latest information.
Information furnished for the foreign partnership's tax year
beginning 01/01/2021, and ending 12/31/2021

Attachment
Sequence No. 865

Name of person filing this return

Filer's identification number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Filer's address (if you aren't 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 07/01/2021, and ending 06/30/2022

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 Check if any excepted specified foreign financial assets are reported on this form. See instructions.

F Information about certain other partners (see instructions)

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

G1 Name and address of foreign partnership

2(a) EIN (if any)

98-1447929

2(b) Reference ID number (see instructions)

HARBOURVEST REAL ASSETS IV FEEDER FUND L.P.
C/O HARBOURVEST PARTNERS LLC, ONE FINANCIAL CENTER
BOSTON, MA 02111

3 Country under whose laws organized

CJ

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 instructions)
07/24/2018	CJ	523900	INVESTING	USD	1.000000000000

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

1 Name, address, and identification number of agent (if any) in the United States	2 Check if the foreign partnership must file:	
	☐ Form 1042	☐ Form 8804 ☒ Form 1065
	Service Center where Form 1065 is filed:	
	EFILE	
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	
	STMT 1	

HARBOURVEST REAL ASSETS IV FEEDER FUND L.P. HARBOURVEST REAL ASSETS IV FEEDER FUND L.P.

5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. ☐ Yes ☒ No
If "Yes," enter the total amount of the disallowed deductions \$

6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ☐ Yes ☒ No

7 Were any special allocations made by the foreign partnership? ☐ Yes ☒ No

8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions. ☐

9 How is this partnership classified under the law of the country in which it's organized? ☒ EXEMPTED LIMITED PARTNERSHIP

10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b. ☐ Yes ☐ No

b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ☐ Yes ☐ No

11 Does this partnership meet both of the following requirements?

1. The partnership's total receipts for the tax year were less than \$250,000.

2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.

If "Yes," don't complete Schedules L, M-1, and M-2. ☐ Yes ☐ No

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

Form 8865 (2021)

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☒ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ _____
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI. ▶ _____
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI. ▶ _____
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ _____
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☒ No
- 15 a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regulations section 1.707-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions. ☐ Yes ☒ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment ☐ Yes ☒ No

Sign Here Only if You're 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

Paid Preparer Use Only

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 identification 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	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1

Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2

Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
					%	%
					%	%

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

Schedule A-3

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

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		
	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 (see instructions)			15
	16a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't 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	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

Schedule K Partners' Distributive Share Items**Total amount**

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments: a Services 4a b Capital 4b		
	c Total. Add line 4a and line 4b	4c	
	5 Interest income	5	
	6 Dividends and dividend equivalents: a Ordinary dividends		
	b Qualified dividends	6b	
	c Dividend equivalents	6c	
	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) (1) Type (2) Amount 11(2)			
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) (1) Type (2) Amount 13d(2)		

Schedule K Partners' Distributive Share Items (continued)		Total amount
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
International Transactions	16 Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items - International, and check this box to indicate you are reporting items of international tax relevance ☐	
Alternative 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)	
	21 Total foreign taxes paid or accrued.	21

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
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.				

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.") (continued)

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
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				
19 a	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 H11, page 1, is answered "Yes.")

1 Net income (loss) per books . .		6 Income recorded on books this tax 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 tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____			
5 Add lines 1 through 4.		8 Add lines 6 and 7.	
		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property.	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books . .			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7.	
		9 Balance at end of tax year. Subtract line 8 from line 5	
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 tax year). See instructions.				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions.				

**SCHEDULE G
(Form 8865)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

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

▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of person filing Form 8865 WILDLIFE CONSERVATION SOCIETY		Filer's identification number 13-1740011	
Name of partnership HARBOURVEST REAL ASSETS IV FEEDER FUND L.P.	☐ Successor partnership	EIN (if any) 98-1447929	Reference ID number (see instructions)
Name of U.S. transferor (see instructions) WILDLIFE CONSERVATION SOCIETY	☐ Successor U.S. transferor	Filing year: (see instructions) ☐ Tax year of gain deferral contribution	☒ Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events				
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer
1			☐	☐				☐	☐	☐	☐	☐
2			☐	☐				☐	☐	☐	☐	☐
3			☐	☐				☐	☐	☐	☐	☐
4			☐	☐				☐	☐	☐	☐	☐
4a	From Part I additional statement(s), if any		☐	☐				☐	☐	☐	☐	☐

Do the tiered partnership rules of Regulations section 1.721(c) - 3(d) apply to this partnership? See instructions ☐ Yes ☒ No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Schedule G (Form 8865) (Rev. 12-2021)

Part III Allocation Percentages of Partnership Items With Respect to Section 721(c) Property (see instructions)

Part I, line number	1. Income			2. Gain			3. Deduction			4. Loss		
	(a) U.S. transferor	(b) Related domestic partners	(c) Related foreign partners	(a) U.S. transferor	(b) Related domestic partners	(c) Related foreign partners	(a) U.S. transferor	(b) Related domestic partners	(c) Related foreign partners	(a) U.S. transferor	(b) Related domestic partners	(c) Related foreign partners
1	%	%	%	%	%	%	%	%	%	%	%	%
2	%	%	%	%	%	%	%	%	%	%	%	%
3	%	%	%	%	%	%	%	%	%	%	%	%
4	%	%	%	%	%	%	%	%	%	%	%	%

Part IV Allocation of Items to U.S. Transferor With Respect to Section 721(c) Property (see instructions)

Part I, line number	1. Income		2. Gain		3. Deduction		4. Loss	
	(a) Book	(b) Tax	(a) Book	(b) Tax	(a) Book	(b) Tax	(a) Book	(b) Tax
1								
2								
3								
4								

Part V Additional Information (see instructions). If "Yes" to any question 1 through 6b below, complete Schedule H.

		Yes	No
1	During the tax year, did an acceleration event or partial acceleration event (as described in Regulations section 1.721(c) - 4 or Regulations section 1.721(c) - 5(d)) occur with respect to one or more section 721(c) properties?	1	
2	During the tax year, did a termination event (as described in Regulations section 1.721(c) - 5(b)) occur with respect to one or more section 721(c) properties?	2	
3	During the tax year, did a successor event (as described in Regulations section 1.721(c) - 5(c)) occur with respect to one or more section 721(c) properties?	3	
4	During the tax year, was there a tax disposition of a portion of an interest in the partnership (as described in Regulations section 1.721(c) - 5(f))?	4	
5	During the tax year, was there a direct or indirect transfer of section 721(c) property to a foreign corporation subject to section 367 (as described in Regulations section 1.721(c) - 5(e))?	5	
6a	Was any additional section 721(c) property contributed to the section 721(c) partnership during the tax year? If "Yes," complete Schedule O, include each contributed property in Part I above and information with respect to the property in Parts II - IV above, and complete line 6b	6a	
b	Is the gain deferral method applied with respect to one or more of such additional section 721(c) property contributed?	6b	
7a	Was a copy of the waiver of treaty benefits (as described in Regulations section 1.721(c) - 6(b)(2)(iii)) filed with respect to each section 721(c) property contribution to the section 721(c) partnership? If "Yes," complete line 7b	7a	
b	With respect to each section 721(c) property for which a waiver of treaty benefits was filed, after exercising reasonable diligence, has the U.S. transferor determined that to the best of its knowledge and belief, all income from section 721(c) property allocated to the partners during the tax year remained subject to taxation as income effectively connected with the conduct of a trade or business within the United States (under either section 871 or 882) for all direct or indirect partners that are related foreign persons with respect to the U.S. transferor (regardless of whether any such partner was a partner at the time of the gain deferral contribution), and that neither the section 721(c) partnership nor any such partner has made any claim under an income tax convention to an exemption from U.S. income tax or a reduced rate of U.S. income taxation on income derived from the use of section 721(c) property? See Regulations section 1.721 - 6(b)(3)(vi)	7b	

Part VI Supplemental Information (see instructions)

SCHEDULE O
(Form 8865)

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service**Transfer of Property to a Foreign Partnership**
(Under Section 6038B)▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of transferor

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Name of foreign partnership

HARBOURVEST REAL ASSETS IV FEEDER FUND

EIN (if any)

98-1447929

Reference ID number (see instructions)

1a Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1T(b)(14))?

See instructions

☐ Yes☒ No**b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property?☐ Yes☐ No**2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?☐ Yes☒ No**Part I Transfers Reportable Under Section 6038B**

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) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		1,175,000.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			1,175,000.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer 2.429 % (b) After the transfer 2.379 %**Supplemental Information Required To Be Reported** (see instructions):

TRANSFER OF CASH IN THE AMOUNT OF \$1,175,000- INVESTMENT FUNDS

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) 10-2021

FORM 8865, PAGE 1 DETAIL

=====

ITEM H4 - CUSTODIAN OF BOOKS AND RECORDS

NAME LINE 1:
ADDRESS LINE 1:
CITY:
STATE:
ZIP:

HARBOURVEST REAL ASSETS IV FEEDER FUND L.P.
ONE FINACIAL CENTER
BOSTON
MA
02111

COPY

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

OMB No. 1545-1668

2021

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.
► Go to www.irs.gov/Form8865 for instructions and the latest information.
Information furnished for the foreign partnership's tax year
beginning 01/01/2021, and ending 12/31/2021

Attachment
Sequence No. 865

Name of person filing this return

Filer's identification number

WILDLIFE CONSERVATION SOCIETY

13-1740011

Filer's address (if you aren't 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 07/01/2021, and ending 06/30/2022

C Filer's share of liabilities: Nonrecourse \$ 5,711,592. 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 Check if any excepted specified foreign financial assets are reported on this form. See instructions. ☐

F Information about certain other partners (see instructions)

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

G1 Name and address of foreign partnership

ARROWSTREET CAPITAL GLOBAL ALL COUNTRY
ALPHA EXTENSION FUND (CAYMAN) LIMITED
P.O. BOX 309, UGLAND HOUSE
GRAND CAYMAN CAYMAN ISLANDS
CJ KY1-1104

2(a) EIN (if any)

98-1296664

2(b) Reference ID number (see instructions)

3 Country under whose laws organized

CJ

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 instructions)
03/23/2016	CJ	523900	INVESTMENTS	USD	1.000000000000

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

1 Name, address, and identification number of agent (if any) in the United States	2 Check if the foreign partnership must file:	
	☐ Form 1042 ☐ Form 8804 ☒ Form 1065 Service Center where Form 1065 is filed: EFILE	
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	
ARROWSTREET CAPITAL GLOBAL ALL COUNTRY ALPHA EXTENSION FUND (CAYMAN) LIMITED	SS&C TECHNOLOGIES INC. STMT 1	

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ☐ Yes ☒ No
If "Yes," enter the total amount of the disallowed deductions \$
- 6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? ☐ Yes ☒ No
- 7 Were any special allocations made by the foreign partnership? ☒ Yes ☐ No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions
- 9 How is this partnership classified under the law of the country in which it's organized? ☒ EXEMPTED LIMITED COMPANY
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b ☐ Yes ☒ No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? ☐ Yes ☐ No
- 11 Does this partnership meet both of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
- If "Yes," don't complete Schedules L, M-1, and M-2. ☐ Yes ☒ No

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

Form 8865 (2021)

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? ☐ Yes ☒ No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ☐ Yes ☒ No
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI. ☐ Yes ☒ No
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI. ☐ Yes ☒ No
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ☐ Yes ☒ No
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? ☐ Yes ☒ No
- 15 a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regulations section 1.707-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions. ☐ Yes ☒ No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment. ☐ Yes ☒ No

Sign Here Only
if You're 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

**Paid
Preparer
Use Only**

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 identification 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	Identification number (if any)	Check if foreign person	Check if direct partner

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

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 **Foreign Partners of Section 721(c) Partnership** (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
					%	%
					%	%

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

Schedule A-3

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

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		
	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 (see instructions)			15
	16a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't 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	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

Schedule K Partners' Distributive Share Items**Total amount**

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments: a Services 4a b Capital 4b		
	c Total. Add line 4a and line 4b	4c	
	5 Interest income	5	
	6 Dividends and dividend equivalents: a Ordinary dividends		
	b Qualified dividends	6b	
	c Dividend equivalents	6c	
	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) (1) Type (2) Amount 11(2)			
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) (1) Type (2) Amount 13d(2)		

Schedule K Partners' Distributive Share Items (continued)		Total amount
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
International Transactions	16 Attach Schedule K-2 (Form 8865), Partners' Distributive Share Items - International, and check this box to indicate you are reporting items of international tax relevance ☐	
Alternative 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)	
21 Total foreign taxes paid or accrued.	21	

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
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.				

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.") (continued)

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
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				
19 a 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 H11, page 1, is answered "Yes.")

1 Net income (loss) per books . .		6 Income recorded on books this tax 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 tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____			
5 Add lines 1 through 4.		8 Add lines 6 and 7.	
		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property.	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books . .			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7.	
		9 Balance at end of tax year. Subtract line 8 from line 5	
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 tax year). See instructions.				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions.				

Form **8865** (2021)

**SCHEDULE G
(Form 8865)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

**Statement of Application of the Gain Deferral Method
Under Section 721(c)**

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

▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of person filing Form 8865

WILDLIFE CONSERVATION SOCIETY

Name of partnership

ARROWSTREET CAPITAL GLOBAL ALL COUNTRY

Name of U.S. transferor (see instructions)

WILDLIFE CONSERVATION SOCIETY

Filer's identification number

13-1740011

Reference ID number (see instructions)

☐ Successor
partnership

EIN (if any)

98-1296664

☐ Successor
U.S. transferor

Filing year: (see instructions)

☐ Tax year of gain deferral contribution

☐ Annual reporting

Part I Section 721(c) Property (see instructions)

1. Tax year of contribution	2. Description of property	3. Recovery period	4. Section 197(f)(9) property	5. Effectively connected income property	6. On the date of contribution			7. Events				
					(a) Fair market value	(b) Basis	(c) Built-in gain	(a) Acceleration (including partial acceleration event)	(b) Termination	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer
1			☐	☐				☐	☐	☐	☐	☐
2			☐	☐				☐	☐	☐	☐	☐
3			☐	☐				☐	☐	☐	☐	☐
4			☐	☐				☐	☐	☐	☐	☐
4a	From Part I additional statement(s), if any		☐	☐				☐	☐	☐	☐	☐

Do the tiered partnership rules of Regulations section 1.721(c) - 3(d) apply to this partnership? See instructions ☐ Yes ☒ No

Part II Remaining Built-in Gain, Remedial Income, and Gain Recognition (see instructions)

Part I, line number	(a) Remaining built-in gain at beginning of tax year	(b) Remaining built-in gain at end of tax year	(c) Remedial income allocated to U.S. transferor	(d) Gain recognized due to acceleration event	(e) Gain recognized due to section 367 transfer
1					
2					
3					
4					
Total*					

* Total must include any amounts included on an attached statement. See instructions.

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

Schedule G (Form 8865) (Rev. 12-2021)

Part III Allocation Percentages of Partnership Items With Respect to Section 721(c) Property (see instructions)

Part I, line number	1. Income			2. Gain			3. Deduction			4. Loss		
	(a) U.S. transferor	(b) Related domestic partners	(c) Related foreign partners	(a) U.S. transferor	(b) Related domestic partners	(c) Related foreign partners	(a) U.S. transferor	(b) Related domestic partners	(c) Related foreign partners	(a) U.S. transferor	(b) Related domestic partners	(c) Related foreign partners
1	%	%	%	%	%	%	%	%	%	%	%	%
2	%	%	%	%	%	%	%	%	%	%	%	%
3	%	%	%	%	%	%	%	%	%	%	%	%
4	%	%	%	%	%	%	%	%	%	%	%	%

Part IV Allocation of Items to U.S. Transferor With Respect to Section 721(c) Property (see instructions)

Part I, line number	1. Income		2. Gain		3. Deduction		4. Loss	
	(a) Book	(b) Tax	(a) Book	(b) Tax	(a) Book	(b) Tax	(a) Book	(b) Tax
1								
2								
3								
4								

Part V Additional Information (see instructions). If "Yes" to any question 1 through 6b below, complete Schedule H.

		Yes	No
1	During the tax year, did an acceleration event or partial acceleration event (as described in Regulations section 1.721(c) - 4 or Regulations section 1.721(c) - 5(d)) occur with respect to one or more section 721(c) properties?	1	
2	During the tax year, did a termination event (as described in Regulations section 1.721(c) - 5(b)) occur with respect to one or more section 721(c) properties?	2	
3	During the tax year, did a successor event (as described in Regulations section 1.721(c) - 5(c)) occur with respect to one or more section 721(c) properties?	3	
4	During the tax year, was there a tax disposition of a portion of an interest in the partnership (as described in Regulations section 1.721(c) - 5(f))?	4	
5	During the tax year, was there a direct or indirect transfer of section 721(c) property to a foreign corporation subject to section 367 (as described in Regulations section 1.721(c) - 5(e))?	5	
6a	Was any additional section 721(c) property contributed to the section 721(c) partnership during the tax year? If "Yes," complete Schedule O, include each contributed property in Part I above and information with respect to the property in Parts II - IV above, and complete line 6b	6a	
b	Is the gain deferral method applied with respect to one or more of such additional section 721(c) property contributed?	6b	
7a	Was a copy of the waiver of treaty benefits (as described in Regulations section 1.721(c) - 6(b)(2)(iii)) filed with respect to each section 721(c) property contribution to the section 721(c) partnership? If "Yes," complete line 7b	7a	
b	With respect to each section 721(c) property for which a waiver of treaty benefits was filed, after exercising reasonable diligence, has the U.S. transferor determined that to the best of its knowledge and belief, all income from section 721(c) property allocated to the partners during the tax year remained subject to taxation as income effectively connected with the conduct of a trade or business within the United States (under either section 871 or 882) for all direct or indirect partners that are related foreign persons with respect to the U.S. transferor (regardless of whether any such partner was a partner at the time of the gain deferral contribution), and that neither the section 721(c) partnership nor any such partner has made any claim under an income tax convention to an exemption from U.S. income tax or a reduced rate of U.S. income taxation on income derived from the use of section 721(c) property? See Regulations section 1.721 - 6(b)(3)(vi)	7b	

Part VI Supplemental Information (see instructions)

SCHEDULE O
(Form 8865)

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service**Transfer of Property to a Foreign Partnership**
(Under Section 6038B)▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of transferor

WILDLIFE CONSERVATION SOCIETY

Filer's identifying number

13-1740011

Name of foreign partnership

ARROWSTREET CAPITAL GLOBAL ALL COUNTRY

EIN (if any)

98-1296664

Reference ID number (see instructions)

1a Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1T(b)(14))?

See instructions

☐ Yes☒ No**b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property?☐ Yes☐ No**2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?☐ Yes☒ No**Part I Transfers Reportable Under Section 6038B**

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) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/2021		2,500,000.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			2,500,000.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer 0.145 % (b) After the transfer 0.167 %**Supplemental Information Required To Be Reported** (see instructions):

TRANSFER OF CASH IN THE AMOUNT OF \$2,500,00 - INVESTMENT FUNDS

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) 10-2021

FORM 8865, PAGE 1 DETAIL

ITEM H4 - CUSTODIAN OF BOOKS AND RECORDS

NAME LINE 1:	SS&C TECHNOLOGIES INC.
ADDRESS LINE 1:	50 MILK STREET
CITY:	BOSTON
STATE:	MA
ZIP:	02109

COPY

**U.S. Shareholder Calculation of Global Intangible
Low-Taxed Income (GILTI)**

OMB No. 1545-0123

Attachment
Sequence No. **992**

► Go to www.irs.gov/Form8992 for instructions and the latest information.

Name of person filing this return WILDLIFE CONSERVATION SOCIETY	A Identifying number 13-1740011
Name of U.S. shareholder WILDLIFE CONSERVATION SOCIETY	B Identifying number 13-1740011

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1 Sum of Pro Rata Share of Net Tested Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.	1	52,512.
2 Sum of Pro Rata Share of Net Tested Loss If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.	2	(604,633.)
3 Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here.	3	-552,121.

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1 Net CFC Tested Income. Enter amount from Part I, line 3	1	-552,121.
2 Deemed Tangible Income Return (DTIR) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.	2	
3a Sum of Pro Rata Share of Tested Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	3a	
b Sum of Pro Rata Share of Tested Interest Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	3b	
c Specified Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.	3c	-0-
4 Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-	4	-0-
5 GILTI. Subtract line 4 from line 1	5	-552,121.

For Paperwork Reduction Act Notice, see separate instructions.

Form **8992** (Rev. 12-2021)

**SCHEDULE A
(Form 8992)**

(December 2021)

Department of the Treasury
Internal Revenue Service**Schedule of Controlled Foreign Corporation (CFC) Information To Compute
Global Intangible Low-Taxed Income (GILT)**► Go to www.irs.gov/Form 8992 for instructions and the latest information.

OMB No. 1545-0123

Attachment
Sequence No. **992A**

Name of person filing this schedule

WILDLIFE CONSERVATION SOCIETY

Name of U.S. shareholder

WILDLIFE CONSERVATION SOCIETY

A Identifying number

13-1740011

B Identifying number

13-1740011

(a) Name of CFC	(b) EIN or Reference ID	Calculations for Net Tested Income (see instructions)								GILTI Allocated to Tested Income CFCs (see instructions)	
		(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of Tested Loss	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Col. (e), Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
WCS - ASSOCIACAO CO	BRAZIL1		(146,956.)		(146,956.)		()				
WILDLIFE CONSERVATI	85-4255882		(5,176.)		(5,176.)		()				
WCS GLOBAL CONSERVA	EUR		(25,821.)		(25,821.)		()				
WILDLIFE CONSERVATI	MALAYSIA1		(34,580.)		(34,580.)		()				
BATAGUR CO, LTD.	BATAG		()		()		()				
WCS EU	WCSEU		(298,046.)		(298,046.)		()				
YAYASAN CELEBICA	YAYA		(389.)		(389.)		()				
SANSOM MLUP PREY	SANSOM1	52,512.	()	52,512.	()		()			1.0000	-552,121.
IBIS RICE CONSERVAT	IBISRICE		(93,665.)		(93,665.)		()				
SVC SAM VEASNA CONS	SVCSAMVEASN		()		()		()				
1. Totals (see instructions).		52,512.	(604,633.)	52,512.	(604,633.)		()			1.0000	-552,121.

Totals on line 1 should include the totals from any continuation sheets.

For Paperwork Reduction Act Notice, see Instructions for Form 8992.

Schedule A (Form 8992) (Rev. 12-2021)