

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

OMB No. 1545-0047

**2024**Department of the Treasury  
Internal Revenue Service

For calendar year 2024 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Go to [www.irs.gov/Form990T](https://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 an 501(c)(3).

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

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)	<b>D</b> Employer identification number
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		GORDON E. AND BETTY I. MOORE FOUNDATION	94-3397785
		Number, street, and room or suite no. If a P.O. box, see instructions. 1661 PAGE MILL ROAD	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code PALO ALTO, CA 94304	<b>F</b> <input type="checkbox"/> Check box if an amended return.
		<b>C</b> Book value of all assets at end of year _____	11,522,694,235.
<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			

<b>H</b> Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>
<b>J</b> Enter the number of attached Schedules A (Form 990-T) _____ 1
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation _____
<b>L</b> The books are in care of JANCY GOH, DIRECTOR OF FINANCE Telephone number 650-213-3000

**Part I Total Unrelated Business Taxable Income**

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	70,565,642.
2	Reserved	2	
3	Add lines 1 and 2	3	70,565,642.
4	Charitable contributions (see instructions for limitation rules)	4	7,056,464.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	63,509,178.
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	63,509,178.
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	63,508,178.

**Part II Tax Computation**

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	13,336,717.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	
4a	Amount from Form 4255, Part I, line 3, column (q)	4a	
b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	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	13,336,717.

**Part III Tax and Payments**

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c	152,082.		
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	Total credits. Add lines 1a through 1d	1e	152,082.		
2	Subtract line 1e from Part II, line 7	2	13,184,635.		
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e			
f	Total amounts due. Add lines 3a through 3e	3f	0.		
4	Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	13,184,635.		

**Part III Tax and Payments** (continued)


<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b>	0.
<b>6a</b>	Payments: Preceding year's overpayment credited to the current year	<b>6a</b>	92,525.
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	11,000,000.
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>	3,000,000.
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>	
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>	4,680.
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>	
<b>g</b>	Elective payment election amount from Form 3800	<b>6g</b>	
<b>h</b>	Payment from Form 2439	<b>6h</b>	
<b>i</b>	Credit from Form 4136	<b>6i</b>	
<b>j</b>	Other (see instructions)	<b>6j</b>	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j	<b>7</b>	14,097,205.
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>	912,570.
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2025 estimated tax</b> 912,570. <b>Refunded</b>	<b>11</b>	0.

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

	Yes	No
<b>1</b> At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here <u>SEE STATEMENT 10</u>	X	
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year \$ <u>3,078.</u>		
<b>4</b> Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b> Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
	\$	
	\$	
	\$	
	\$	
<b>6a</b> Reserved for future use		
<b>b</b> Reserved for future use		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Date	Title	<div style="border: 1px solid black; padding: 2px;"> May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DANIEL ROMANO		11.6.25		P00504182
	Firm's name	Firm's EIN			
	GRANT THORNTON ADVISORS LLC	99-1856619			
	Firm's address			Phone no.	
	757 THIRD AVENUE, 3RD FLOOR NEW YORK, NY 10017-2013			212-599-0100	

Form 990-T (2024)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

**File a separate application for each return.**  
**Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.  GORDON E. AND BETTY I. MOORE FOUNDATION	Taxpayer identification number (TIN)  94-3397785
	Number, street, and room or suite no. If a P.O. box, see instructions. 1661 PAGE MILL ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PALO ALTO, CA 94304	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of JANCY GOH, DIRECTOR OF FINANCE  
1661 PAGE MILL ROAD - PALO ALTO, CA 94304

Telephone No. 650-213-3000 Fax No. \_\_\_\_\_

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

**1** I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
☒ calendar year 20 24 or  
☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	13,092,525.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	10,092,525.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	3,000,000.

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

Form **8868** (Rev. 1-2025)

**SCHEDULE A  
(Form 990-T)**Department of the Treasury  
Internal Revenue Service**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

**2024**Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization GORDON E. AND BETTY I. MOORE FOUNDATION	<b>B</b> Employer identification number 94-3397785
<b>C</b> Unrelated business activity code (see instructions)      901101	<b>D</b> Sequence:      1      of      1

**E** Describe the unrelated trade or business      PARTNERSHIP INVESTMENTS - QPI

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances			
<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4 a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	<b>4a</b> 20,852,896.		20,852,896.
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)      STATEMENT 11	<b>5</b> 71,233,494.		71,233,494.
<b>6</b> Rent income (Part IV)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>		
<b>11</b> Advertising income (Part IX)	<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>		
<b>13</b> <b>Total.</b> Combine lines 3 through 12	<b>13</b> 92,086,390.		92,086,390.

**Part II Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>	260,936.
<b>2</b> Salaries and wages	<b>2</b>	1,655,692.
<b>3</b> Repairs and maintenance	<b>3</b>	
<b>4</b> Bad debts	<b>4</b>	
<b>5</b> Interest (attach statement). See instructions	<b>5</b>	
<b>6</b> Taxes and licenses	<b>6</b>	1,823,706.
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	
<b>9</b> Depletion	<b>9</b>	16,564,855.
<b>10</b> Contributions to deferred compensation plans	<b>10</b>	
<b>11</b> Employee benefit programs	<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>	
<b>13</b> Excess readership costs (Part IX)	<b>13</b>	
<b>14</b> Other deductions (attach statement)      SEE STATEMENT 12	<b>14</b>	1,215,559.
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14	<b>15</b>	21,520,748.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>	70,565,642.
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>	0.
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>	70,565,642.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

**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	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> 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? .....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
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) .....	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....	0.			

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

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
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	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....	0.			
9	Allocable deductions. Multiply line 3c by line 6 .....				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....	0.			
11	<b>Total dividends-received deductions</b> included in line 10 .....	0.			

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

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

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
<b>Totals</b> .....			0.	0.

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 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).
<b>Totals</b> .....	0.			0.

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

1	Description of exploited activity: .....		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	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) 2024



FORM 990-T

NAME OF FOREIGN COUNTRY IN WHICH  
ORGANIZATION HAS FINANCIAL INTEREST

STATEMENT 10

NAME OF COUNTRY

- BRAZIL
- CHILE
- CHINA
- CZECH REPUBLIC
- DENMARK
- GREECE
- HUNGARY
- INDIA
- INDONESIA
- ISRAEL
- JAPAN
- MALAYSIA
- MEXICO
- PERU
- POLAND
- KOREA ( SOUTH )
- TAIWAN
- TURKEY



FORM 990-T (A)	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT 11
DESCRIPTION		NET INCOME OR (LOSS)
PARTNERSHIP INVESTMENTS QPI - ORDINARY BUSINESS INCOME (LOSS)		71,233,494.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5		71,233,494.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 12
DESCRIPTION		AMOUNT
LEGAL FEES		31,624.
ACCOUNTING FEES		66,000.
OTHER PROFESSIONAL SERVICE FEES		768,905.
OCCUPANCY RELATED EXPENSES		142,501.
TRAVEL, CONFERENCES, AND MEETINGS		51,702.
PRINTING AND PUBLICATIONS		26,522.
GENERAL EXPENSES		128,305.
TOTAL TO SCHEDULE A, PART II, LINE 14		1,215,559.

SCHEDULE D  
(Form 1120)

Department of the Treasury  
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,  
1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

2024

Name

GORDON E. AND BETTY I. MOORE FOUNDATION

Employer identification number

94-3397785

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 <b>Box A</b> checked				
2 Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
3 Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				6,290,331.
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	6,290,331.

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 <b>Box D</b> checked				
9 Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
10 Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				8,721,006.
11 Enter gain from Form 4797, line 7 or 9			11	5,841,559.
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	14,562,565.

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	6,290,331.
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	14,562,565.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	20,852,896.

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

## Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

# 2024

Attachment Sequence No. **12A**

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

**Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.**

Name(s) shown on return

GORDON E. AND BETTY I. MOORE FOUNDATION

**Social security number or taxpayer identification no.**

94-3397785

*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

[illegible]

**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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

GORDON E. AND BETTY I. MOORE FOUNDATION

94-3397785

*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.*

<b>Part II</b>	<b>Long-Term.</b>
----------------	-------------------

**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

[illegible]

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) .....

8.721.006.

**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](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2024**

Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

GORDON E. AND BETTY I. MOORE FOUNDATION

94-3397785

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 .....
- 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 .....
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets .....

**1a**

**1b**

**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)
	FROM PARTNERSHIPS - QPI	VARIOUS	VARIOUS	5,841,559.			5,841,559.

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

**3**

**4**

**5**

**6**

**7**

5,841,559.

**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 .....
- 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 .....

**8**

**9**

5,841,559.

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

**11**

**12**

**13**

**14**

**15**

**16**

**17**

**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**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2024)

**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 1a before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	<b>If section 1245 property:</b>		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the <b>smaller</b> of line 24 or 25a	25b	
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the <b>smaller</b> of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage	27b	
c	Enter the <b>smaller</b> of line 24 or 27b	27c	
28	<b>If section 1254 property:</b>		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the <b>smaller</b> of line 24 or 28a	28b	
29	<b>If section 1255 property:</b>		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the <b>smaller</b> of line 24 or 29a. See instructions	29b	

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

30	Total gains for all properties. Add property columns A through D, line 24	30	
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	

**General Business Credit**Go to [www.irs.gov/Form3800](https://www.irs.gov/Form3800) for instructions and the latest information.  
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

**2024**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Identifying number

GORDON E. AND BETTY I. MOORE FOUNDATION

94-3397785

- A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☒ No

**Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)**

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f) .....	1	148,294.
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included on line 2, column (f); and Part IV, line 6, column (d) ...	2	
3	Enter the portion of line 2 allowed for 2024 .....	3	
4	Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024 .....	4	
	Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		
5	Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025 .....	5	
6	Add lines 1, 3, 4, and 5 .....	6	148,294.

**Part II Figuring Credit Allowed After Limitations****Section A - Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax**

7	Regular tax before credits: <ul style="list-style-type: none"><li>• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z.</li><li>• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return.</li><li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.</li></ul>	7	13,336,717.
8	Alternative minimum tax: <ul style="list-style-type: none"><li>• Individuals. Enter the amount from Form 6251, line 11.</li><li>• Corporations. Enter the amount from Form 4626, Part II, line 13.</li><li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</li></ul>	8	0.
9	Add lines 7 and 8 .....	9	13,336,717.
10a	Foreign tax credit .....	10a	
b	Certain allowable credits (see instructions) .....	10b	
c	Add lines 10a and 10b .....	10c	
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 .....	11	13,336,717.
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- .....	12	13,336,717.
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions .....	13	3,327,929.
14	Tentative minimum tax: <ul style="list-style-type: none"><li>• Individuals. Enter the amount from Form 6251, line 9.</li><li>• Corporations. Enter -0-.</li><li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.</li></ul>	14	
15	Enter the greater of line 13 or line 14 .....	15	3,327,929.
16	Subtract line 15 from line 11. If zero or less, enter -0- .....	16	10,008,788.
17	Enter the <b>smaller</b> of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1) .....	17	148,294.
<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2024)

**Part II Figuring Credit Allowed After Limitations** (continued)**Section B - Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed****Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions .....	18	
19	Enter the greater of line 13 or line 18 .....	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- .....	20	
21	Subtract line 17 from line 20. If zero or less, enter -0- .....	21	
22	Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f) .....	22	
23	Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) .....	23	
24	Enter the applicable passive activity credit allowed for 2024. See instructions .....	24	
25	Add lines 22 and 24 .....	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 .....	26	0.

**Section C - Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)**

27	Subtract line 13 from line 11. If zero or less, enter -0- .....	27	10,008,788.
28	Add lines 17 and 26 .....	28	148,294.
29	Subtract line 28 from line 27. If zero or less, enter -0- .....	29	9,860,494.
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions .....	30	3,788.
31	Reserved .....	31	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions .....	32	
33	Enter the applicable passive activity credits allowed for 2024. See instructions .....	33	
34	Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions .....	34	
	Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		
35	Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions .....	35	
36	Add lines 30, 33, 34, and 35 .....	36	3,788.
37	Enter the <b>smaller</b> of line 29 or line 36. This is the amount allowed for specified credits .....	37	3,788.

**Section D - Credits Allowed After Limitations**

38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return.		
	<ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6a.</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li> </ul>	38	152,082.



**Part III** **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
<b>1 a</b> Form 3468, Part II										
<b>b</b> Form 7207										
<b>c</b> Form 6765	12				145,306.		145,306.		145,306.	
<b>d</b> Form 3468, Part III										
<b>e</b> Form 8826										
<b>f</b> Form 8835, Part II										
<b>g</b> Form 7210										
<b>h</b> Form 8820										
<b>i</b> Form 8874										
<b>j</b> Form 8881, Part I										
<b>k</b> Form 8882										
<b>l</b> Form 8864 (diesel)										
<b>m</b> Form 8896										
<b>n</b> Form 8906										
<b>o</b> Form 3468, Part IV										
<b>p</b> Form 8908										
<b>q</b> Form 7218, Part II										
<b>r</b> Reserved										
<b>s</b> Form 8911, Part II					309.		309.		309.	
<b>t</b> Form 8830										
<b>u</b> Form 7213, Part II										
<b>v</b> Form 3468, Part V										
<b>w</b> Form 8932										
<b>x</b> Form 8933										
<b>y</b> Form 8936, Part II										
<b>z</b> Reserved										
<b>aa</b> Form 8936, Part V										
<b>bb</b> Form 8904	3				2,679.		2,679.		2,679.	
<b>cc</b> Form 7213, Part I										
<b>dd</b> Form 8881, Part II										
<b>ee</b> Form 8881, Part III										
<b>ff</b> Form 8864, line 8										
<b>gg</b> Form 7211, Part II										
<b>hh</b> Reserved										
<b>ii</b> Reserved										
<b>zz</b> Other credits										
<b>2</b> Add lines 1a - 1zz	15				148,294.		148,294.		148,294.	0.

**Part III** **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. (continued)

Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
<b>3</b> Form 8844										
<b>4 Specified credits:</b>										
<b>a</b> Form 3468, Part VI										
<b>b</b> Form 5884										
<b>c</b> Form 6478										
<b>d</b> Form 8586	2				501.		501.		501.	
<b>e</b> Form 8835, Part II										
<b>f</b> Form 8846	3				2,926.		2,926.		2,926.	
<b>g</b> Form 8900										
<b>h</b> Form 8941										
<b>i</b> Form 6765 ESB										
<b>j</b> Form 8994					361.		361.		361.	
<b>k</b> Form 3468, Part VII										
<b>l</b> Reserved										
<b>m</b> Reserved										
<b>z</b> Other specified credits										
<b>5</b> Add lines 4a - 4z	5				3,788.		3,788.		3,788.	0.
<b>6</b> Add lines 2, 3, and 5	20				152,082.		152,082.		152,082.	0.

Form **3800** (2024)

**Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.**

	(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Credits subject to the passive activity limit				Not subject to the limit	
			(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
					(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1	4F					( )			925.	( )
2	4F					( )			874.	( )
3	4D					( )			147.	( )
4	4D					( )			354.	( )
5	1BB					( )			2,038.	( )
6	1BB					( )			353.	( )
7	1BB					( )			288.	( )
8	1C					( )			2,899.	( )
9	4F					( )			1,127.	( )
10	1C					( )			16,142.	( )
11	1C					( )			27,930.	( )
12	1C					( )			373.	( )
13	1C					( )			3,767.	( )
14	1C					( )			5,519.	( )
15	1C					( )			827.	( )
	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryforward to 2025. Subtract column (i)(1) from column (h)(2)		
1		925.		925.	925.					
2		874.		874.	874.					
3		147.		147.	147.					
4		354.		354.	354.					
5		2,038.		2,038.	2,038.					
6		353.		353.	353.					
7		288.		288.	288.					
8		2,899.		2,899.	2,899.					
9		1,127.		1,127.	1,127.					
10		16,142.		16,142.	16,142.					
11		27,930.		27,930.	27,930.					
12		373.		373.	373.					
13		3,767.		3,767.	3,767.					
14		5,519.		5,519.	5,519.					
15		827.		827.	827.					

**Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.**

	(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Credits subject to the passive activity limit				Not subject to the limit	
			(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
					(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1	1C					( )			21,201.	( )
2	1C					( )			4,601.	( )
3	1C					( )			61,316.	( )
4	1C					( )			514.	( )
5	1C					( )			217.	( )
6						( )				( )
7						( )				( )
8						( )				( )
9						( )				( )
10						( )				( )
11						( )				( )
12						( )				( )
13						( )				( )
14						( )				( )
15						( )				( )
	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryforward to 2025. Subtract column (i)(1) from column (h)(2)		
1		21,201.		21,201.	21,201.					
2		4,601.		4,601.	4,601.					
3		61,316.		61,316.	61,316.					
4		514.		514.	514.					
5		217.		217.	217.					
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										

# Limitation on Business Interest Expense Under Section 163(j)

OMB No. 1545-0123

Attach to your tax return.

Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

Taxpayer name(s) shown on tax return GORDON E. AND BETTY I. MOORE FOUNDATION	Identification number 94-3397785
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- 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	601,239.	
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	8,640.	
4	Floor plan financing interest expense. See instructions	4		
5	<b>Total business interest expense.</b> Add lines 1 through 4	5		609,879.

## Section II - Adjusted Taxable Income

### Tentative Taxable Income

6	<b>Tentative taxable income.</b> See instructions	6	63,508,178.
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### 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 instr.	8		
9	Amount of any net operating loss deduction under section 172	9		
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	54,008,455.	
13	Other additions. See instructions	13		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	41,748,735.	
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15		
16	<b>Total.</b> Add lines 7 through 15	16		95,757,190.

### 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	( )	
19	Amount of any income or gain items from a pass-through entity. See instructions	19	( 129,513,177.)	
20	Other reductions. See instructions	20	( )	
21	<b>Total.</b> Combine lines 17 through 20	21	( 129,513,177.)	
22	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. See instructions	22		29,752,191.

**Section III - Business Interest Income**

<b>23</b>	Current year business interest income. See instructions .....	<b>23</b>	1,187,046.		
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) .....	<b>24</b>	3,285,800.		
<b>25</b>	<b>Total.</b> Add lines 23 and 24 .....	<b>25</b>			4,472,846.

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

<b>26</b>	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions .....	<b>26</b>	8,925,657.		
<b>27</b>	Business interest income (line 25) .....	<b>27</b>	4,472,846.		
<b>28</b>	Floor plan financing interest expense (line 4) .....	<b>28</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 .....	<b>29</b>			13,398,503.

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions .....	<b>30</b>			609,879.
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**Carryforward**

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

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 .....	<b>32</b>			
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

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

**Excess Business Interest Income**

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

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

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) .....	<b>42</b>			
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**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		0.	0.	0.	2,285,052.	0.	0.	0.
		0.	231,576.	231,576.	0.	0.	0.	231,576.
		0.	22,536.	22,536.	0.	0.	0.	22,536.
		0.	8,640.	8,640.	2,956,120.	1.	8,640.	0.
		0.	0.	0.	88,479.	2,099.	0.	0.
		0.	0.	0.	158,913.	4,383.	0.	0.
44	Total .....				41,748,735.	3,285,800.	8,640.	

**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 .....	0.	0.

**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		0.	0.	0.	9,393,334.	0.	0.	0.
		0.	0.	0.	5,202,629.	0.	0.	0.
		0.	0.	0.	2,504,892.	4,449.	0.	0.
		0.	0.	0.	1,189,172.	2,769.	0.	0.
		0.	0.	0.	270,265.	0.	0.	0.
		0.	0.	0.	698.	0.	0.	0.
44	Total .....							

**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 .....		



**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.

Any taxpayer that owns an interest in a partnership subject to section 1401(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		0.	0.	0.	199,989.	0.	0.	0.
		0.	0.	0.	4,129,605.	2,825.	0.	0.
		0.	0.	0.	92,259.	842.	0.	0.
		0.	0.	0.	51,390.	2,298.	0.	0.
		0.	0.	0.	1,020,216.	239.	0.	0.
		0.	0.	0.	471,328.	0.	0.	0.
44	Total .....							

**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 .....			

**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		0.	0.	0.	3,428,947.	1,864,237.	0.	0.
		0.	0.	0.	19,177.	0.	0.	0.
		0.	0.	0.	7,072,495.	1,292,431.	0.	0.
		0.	0.	0.	176,319.	0.	0.	0.
		0.	0.	0.	12,153.	1,223.	0.	0.
		0.	0.	0.	69,480.	9.	0.	0.
44	Total .....							

**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 .....		

**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		0.	0.	0.	915,727.	0.	0.	0.
		0.	0.	0.	33,543.	0.	0.	0.
		0.	0.	0.	6,553.	106,726.	0.	0.
		0.	0.	0.	0.	915.	0.	0.
		0.	0.	0.	0.	354.	0.	0.
		25,452.	0.	25,452.	0.	0.	0.	25,452.
44	Total .....							

**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 .....		

Short Term Capital Gain from K-1s Reported on Sch D	(6,290,331)
Long Term Capital Gain from K-1s Reported on Sch D	(8,721,006)
1231 Gain from K-1s Reported on Form 4797	(5,841,559)
Charitable Contributions (separately stated)	35,883
Depletion	16,564,855
Section 179 Deduction (treated as a basis reduction)	3,197
Excess Business Interest Limitation	16,812
Disallowed Business Interest Expense	-
<b>Total Partnership Income/(Loss) on 990-T, Part I, Line 5</b>	<b>71,233,494</b>

SCHEDULE OF CHARITABLE CONTRIB. DEDUCTIONS GENERATED, UTILIZED &  
CONVERTED TO NOL

	AMOUNT GENERATED	AMOUNT UTILIZED	CONVERTED TO NOL CARRYOVER	REMAINING CARRYOVER
2019	298,397,401	-	-	298,397,401
2020	272,087,052	157,862		271,929,190
2021	348,273,044	751,099		347,521,945
2022	387,263,323	1,648,088		385,615,235
2023	401,851,002	4,442,519	-	397,408,483
2024	403,064,852	7,056,464	-	396,008,388
	2,399,253,699	14,056,032	-	2,096,880,642
EXPIRED CARRYOVER				(298,397,401)
TOTAL CARRIED FORWARD TO 2024				1,798,483,241

GORDON E. AND BETTY I. MOORE FOUNDATION  
BACKUP WITHHOLDING

EIN: 94-3397785

FORM 990-T, PART III, LINE 6E - BACKUP WITHHOLDING

FUND	ADDRESS	EIN	BACKUP WITHHOLDING
	C/O SUITE 3613, TWO PACIFIC PLACE ADMIRALTY HONG KONG		4,680
			<u>4,680</u>