

# MRC III Offshore AIV, LP

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<b>New Category</b>	LP
<b>Investment Manager</b>	Mill Road Capital
<b>Fund Status</b>	
<b>Archive</b>	No
<b>Custodian</b>	N/A
<b>Jurisdiction</b>	Delaware
<b>T1135 Reporting</b>	Yes
<b>Currency</b>	USD
<b>Tax Slip</b>	K1
<b>Receiver of Tax Receipt</b>	RFO/Client
<b>Tax Slips Expected</b>	April
<b>Statements Expected</b>	Quarterly
<b>Accounting Treatment</b>	Per K-1. When distributions are received you will decrease the ACB of the investment until the tax information is received at year-end and then reclassify accordingly
<b>Tax Memo/ Tax Treatment</b>	Per K-1. Dividends, capital gains (Canadianization needed)
<b>US Tax Return Required</b>	No
<b>Type</b>	Partnership
<b>Nature of Investment</b>	All clients invested in Mill Road Capital Fund III, LP are also invested in MRC III Offshore AIV. AIV is Alternative Investment Vehicle. AIV was formed in spring 2021 to make an investment in an aircraft leasing JV. The investment had to be held in a separate AIV for strategic reasons.
<b>Notes</b>	