

## Documentation for the 1989 Private Foundation Study Tape

### Tape Characteristics

- . Reel number SS5059.
- . Unlabelled.
- . 9 Track, 6250 BPI.
- . Tape contains the 1989 Private Foundation Study File

### Characteristics of the 1989 Private Foundation Study File

- . ASCII data (numeric fields right-justified, left-zero-filled).
- . Created on a VAX 11/780 computer with an ULTRIX operating system.
- . Record length and block size fixed at 1851 (including a one character carriage return).
- . File contains 5559 records.
- . Contains data on both private foundations and charitable trusts, denoted by element E014.

### Contact Personnel

- . Alicia Meckstroth or Peggy Riley, Foreign Special Projects Section, 874-0317 or 874-0322.
- . Elizabeth Nelson, Foreign Operations Section, 874-0272.

1989 Form 990-PF Private Foundation Study  
990PF Master File Record Element Specifications  
for Oracle File

Record Size = 1850 ✓

(1 of 4)

E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type <sup>1</sup>	Field Type/ Sign <sup>2</sup>
E001		(E001 not being used)				
E002	EIN	Employer ID No.	1	9	N	
E003	NAME	Name of Organization	10	35	A/N	
E004	STATE	State	45	2	A	
E005	EDITOR	Editor Code	47	<del>3</del>	N	G
E006	ERRES	Er.Res. Clerk Code	50	<del>3</del>	N	G
E007	SCPL	S.C./Cycle/Page/L.C.	53	10	N	
E008	SAMP CD	Selection Sheet Sample Code	63	2	N	
E009		(E009 not being used)				
E010	RTNYR	Return Year	65	2	N	
E011	ACCPER	Accounting Period	67	4	N	
E012		(E012 not being used)				
E013	FRGNCD	Foreign Organization Code	71	1	A	
E014	TYPE	Type of Fdn. Code	72	1	A	
E015	COND	Condition Code	73	1	A	
E016	REJECT	Reject Code	74	1	A	
E017	B1A	507(B)1(A) Termination	75	1	A	B1A, B1B positions switched
E018	B1B	507(B)1(B) Termination	76	1	A	
E019	CD4940	Section 4940 Code	77	1	A	
E020	VII4A	Part VII Question 4(A)	78	1	A	
E021	VII5	Part VII Question 5	79	1	A	
E022	VII9	Part VII Question 9	80	1	A	
E023	OPERCD	Part XV Op. Fdn. Code	81	1	A	
E024	PG1FMV	Fair Market Value of Assets	82	12	NR	
E025	I1	Cont., Gifts, Grants, Etc.	94	12	NR	
E026	I3	Interest	106	12	NR	
E027	I4	Dividends	118	12	NR	
E028	I5	Gross Rents	130	12	NR	
E029	I6	Net Gain (Loss) from Sale of Assets	142	12	NR	+/-
E030	I10	Gross Profit (Loss) from Bus. Activ.	154	12	NR	+/-
E031	I11	Other Income (Loss)	166	12	NR	+/-
E032	I12	Total Income (Loss) Col. A	178	12	NR	+/-
E033	I13A	Compensation of Officers-Col. A	190	12	NR	
E034	I14A	Other Salaries and Wages-Col. A	202	12	NR	
E035	I15A	Pension Plans-Col. A	214	12	NR	
E036	I16AA	Legal Fees-Col. A	226	12	NR	

<sup>1</sup>A = alpha; A/N = alphanumeric; D = date; DL = decimal, left justified; N = numeric; NR = numeric, right justified.

<sup>2</sup>G = computer generated. Fields not marked "+/-" are positive-only fields.

## 990PF Master File Record Element Specifications (Cont.)

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E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type <sup>1</sup>	Field Type/ Sign <sup>2</sup>
E037	I16BA	Accounting Fees-Col. A	238	12	NR	
E038	I16CA	Other Professional Fees-Col. A	250	12	NR	
E039	I17A	Interest-Col. A	262	12	NR	
E040	I18A	Taxes-Col. A	274	12	NR	
E041	I19A	Depreciation & Depletion	286	12	NR	
E042	I20A	Occupancy-Col. A	298	12	NR	
E043	I21A	Travel, Confs., Mtgs.-Col. A	310	12	NR	
E044	I22A	Printing and Publications-Col. A	322	12	NR	
E045	I23A	Other Expenses-Col. A	334	12	NR	
E046	I25A	Contributions, Gifts, Grants-Col. A	346	12	NR	
E047	I26A	Total Expenses-Col. A	358	12	NR	
E048	I27AA	Excess Revenue Over Expenses	370	12	NR	+/-
E049	I12B	Total Income (Loss) Col. B	382	12	NR	+/-
E050	I26B	Total Expenses-Col. B	394	12	NR	
E051	I27BB	Net Investment Income	406	12	NR	
E052	I13D	Compensation of Officers-Col. D	418	12	NR	
E053	I14D	Other Salaries and Wages-Col. D	430	12	NR	
E054	I15D	Pension Plans-Col. D	442	12	NR	
E055	I16AD	Legal Fees-Col. D	454	12	NR	
E056	I16BD	Accounting Fees-Col. A	466	12	NR	
E057	I16CD	Other Professional Fees-Col. A	478	12	NR	
E058	I17D	Interest-Col. D	490	12	NR	
E059	I18D	Taxes-Col. D	502	12	NR	
E060	I20D	Occupancy-Col. D	514	12	NR	
E061	I21D	Travel, Confs., Mtgs.-Col. A	526	12	NR	
E062	I22D	Printing and Publications-Col. A	538	12	NR	
E063	I23D	Other Expenses-Col. D	550	12	NR	
E064	I25D	Contributions, Gifts, Grants-Col. D	562	12	NR	
E065	I26D	Total Expenses-Col. D	574	12	NR	
E066	I110A	Investments-Securities-Col. A	586	12	NR	
E067	I116A	Total Assets-Col. A	598	12	NR	
E068	I123A	Total Liabilities-Col. A	610	12	NR	
E069	I131A	Total Fund Bal./Net Worth-Col. A	622	12	NR	+/-
E070	I11B	Cash-Col. B	634	12	NR	+/-
E071	I12B	Savings-Col. B	646	12	NR	
E072	I13B	Accounts Receivable-Col. B	658	12	NR	+/-
E073	I14B	Pledges Receivable-Col. B	670	12	NR	+/-
E074	I15B	Grants Receivable-Col. B	682	12	NR	
E075	I16B	Receivables Due from Officers-Col. B	694	12	NR	
E076	I17B	Other Notes & Loans Recvble.-Col. B	706	12	NR	+/-
E077	I18B	Inventories-Col. B	718	12	NR	
E078	I19B	Prepaid Expenses-Col. B	730	12	NR	
E079	I110B	Investments-Securities-Col. B	742	12	NR	
E080	I111B	Invest.-Land, Bldgs, & Equip.-Col. B	754	12	NR	
E081	I112B	Investments-Mortgage Loans-Col. B	766	12	NR	

## 990PF Master File Record Element Specifications (Cont.)

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E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type <sup>1</sup>	Field Type/ Sign <sup>2</sup>
E082	II13B	Investments-Other-Col. B	778	12	NR	
E083	II14B	Land, Bldgs, and Equipment-Col. B	790	12	NR	
E084	II15B	Other Assets-Col. B	802	12	NR	
E085	II16B	Total Assets-Col. B	814	12	NR	
E086	II23B	Total Liabilities-Col. B	826	12	NR	
E087	II31B	Total Fund bal./Net Worth-Col. B	838	12	NR	+/-
E088	II1C	Cash-Col. C	850	12	NR	+/-
E089	II2C	Savings-Col. C	862	12	NR	
E090	II3C	Accounts Receivable-Col. C	874	12	NR	+/-
E091	II4C	Pledge Receivable-Col. C	886	12	NR	+/-
E092	II5C	Grants Receivable-Col. C	898	12	NR	
E093	II6C	Recvbls. Due From Ofcrs., Etc.-Col. C	910	12	NR	
E094	II7C	Other Notes & Loans Recvble.-Col. C	922	12	NR	+/-
E095	II8C	Inventories-Col. C	934	12	NR	
E096	II9C	Prepaid Expenses-Col. C	946	12	NR	
E097	II10C	Investments-Securities-Col. C	958	12	NR	
E098	II11C	Invest.-Land, Bldgs., Equip.-Col. C	970	12	NR	
E099	II12C	Investments-Mortgage Loans-Col. C	982	12	NP	
E100	II13C	Investment-Other-Col. C	994	12	NR	
E101	II14C	Land, Bldgs., Equip.-Col. C	1006	12	NP	
E102	II15C	Other Assets-Col. C	1018	12	NR	
E103	II16C	Total Assets-Col. C	1030	12	NR	
E104	III3	Other Net Worth Increases	1042	12	NR	
E105	III5	Net Worth Decreases	1054	12	NR	
E106	V3	Average Payout Ratio	1066	12, <sup>6</sup>	DL	
E107	V4	Net Investment Assets (Part V)	1078	12	NR	
E108	V5	Multiply Line 4 by Line 3	1090	12	NR	
E109	VI5	Tax on Investment Income	1102	12	NR	
E110	IX5	Line 3 Minus Line 4	1114	12	NR	
E111	IX6	5% of Line 5	1126	12	NR	
E112	X2A	Tax on Investment Income	1138	12	NR	
E113	X2B	Income Tax Under Subtitle 4	1150	12	NR	
E114	X4A	Recoveries	1162	12	NR	
E115	X4B	Trust Income Distributions	1174	12	NR	
E116	X6	Deductions from Distributable Amount	1186	12	NR	
E117	X7	Distributable Amount as Adjusted	1198	12	NR	
E118	XI2D	Multiply Line 1 by .0065	1210	12	NR	
E119	XI3D	Grant Adm. Exp. Trtd. as QDs, 87-88	1222	12	NR	
E120	XI5A	Grant Adm. Exp. Treated as QDs, 1989	1234	12	NR	
E121	XII1	Compensation of Officers-Part XII	1246	12	NR	
E122	XII2	Other Salaries and Wages-Part XII	1258	12	NR	
E123	XII3	Pension Plans, Empl. Bnfts.-Part XII	1270	12	NR	
E124	XII4	Legal Fees-Part XII	1282	12	NR	
E125	XII5	Accounting Fees-Part XII	1294	12	NR	
E126	XII6	Other Professional Fees-Part XII	1306	12	NR	

## 990PF Master File Record Element Specifications (Cont.)

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E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type <sup>1</sup>	Field Type/ Sign <sup>2</sup>
E127	XII7	Interest-Part XII	1318	12	NR	
E128	XII8	Taxes-Part XII	1330	12	NR	
E129	XII9	Occupancy-Part XII	1342	12	NR	
E130	XIII0	Travel, Confs., Meetings-Part XII	1354	12	NR	
E131	XIII1	Printing and Publications-Part XII	1366	12	NR	
E132	XIII2	Other Expenses-Part XII	1378	12	NR	
E133	XIII3	Total Grant Admin. Expenses	1390	12	NR	
E134	XIII1A	Expenses, Contributions, Gifts, Etc.	1402	12	NR	
E135	XIII1B	Program Related Investments	1414	12	NR	
E136	XIII2	Amount Paid To Acquire Assets	1426	12	NR	
E137	XIII3A	Suitability Test	1438	12	NR	
E138	XIII3B	Cash Distribution Test	1450	12	NR	
E139	XIII5	Excess Grant Admin. Expenses	1462	12	NR	
E140	XIII6	Total Qualifying Distributions	1474	12	NR	
E141	XIV3F	Prior Excess Distributions Carryover	1486	12	NR	
E142	XIV4C	Distributions Out of Corpus	1498	12	NR	
E143	XIV4E	Remaining Amount Distributed	1510	12	NR	
E144	XIV5A	Excess Dist. Carryover Applied	1522	12	NR	
E145	XIV6A	Total Net Corpus	1534	12	NR	
E146	XIV7	Amts. Treated As Distributions	1546	12	NR	
E147	XIV8	Excess Dist. Carryover From 1980	1558	12	NR	
E148	XIV9	Excess Dist. Carryover to 1986	1570	12	NR	
E149	XIV1	Distributable Amount	1582	12	NR	
E150	XIV4D	Qualifying Distributions Applied	1594	12	NR	
E151	XIV6F	Undistributed Income	1606	12	NR	
E152	XVII2A	Direct Charit. Activities, line 2(a)	1618	12	NR	
E153	XVII2B	Direct Charit. Activities, line 2(b)	1630	12	NR	
E154	XVII2C	Direct Tech. and Other Assistance	1642	12	NR	
E155	XVII2D	All Other Direct	1654	12	NR	
E156	XVII2E	Total Direct Char. Activities	1666	12	NR	
E157	XVII3EA	Total Program-Related Investments	1678	12	NR	
E158	XVII3EB	Total Program-Related Admin. Exps.	1690	12	NR	
E159	XVII3EC	Total Prgm.-Rel. Inv. & Admin. Exps.	1702	12	NR	
E160	XVII4	Other Qualifying Distributions	1714	12	NR	
E161	XVII5	Other Expenses Not in Lines 1-4	1726	12	NR	
E162	STATUS	Status Code	1738	1	A	G
E163	ORG DATE	Original date of edit	1739	9	D	G
E164	MOD DATE	Modified date (error resolution)	1748	9	D	G
E165	TIMES UPD	Number of times record is updated	1757	2	N	G
E166	E166	Generated Sample Code	1759	2	N	G
E167	I7B	Capital Gain Net Income (Part I)	1761	12	NR	
E168	IV2	Capital Gain Net Income (Part IV)	1773	12	NR	+/-
E169	VII	Part VII, Question 11a	1785	1	A	
E170	VII	Part VII, Question 12b	1786	1	A	
E900	WHY P?	Reason for Reject of 'P' Code	1787	35	A	
E996	E996	Document Locator Number	1822	14	N	
E997	E997	Population Count	1836	5	N	
E998	E998	Sample Count	1841	4	N	
E999	E999	Weight	1845	6	D	

Form **990-PF**

**Return of Private Foundation**  
**or Section 4947(a)(1) Trust Treated as a Private Foundation**

OMB No 1545-0052

Department of the Treasury  
 Internal Revenue Service

Note: You may be able to use a copy of this return to satisfy state reporting requirements

**1989** 010

For the calendar year 1989, or fiscal year beginning 1989, and ending 012, 19 011

**Please type, print, or attach label. See Specific Instructions.**

Name of organization 003  
 Address (number and street)  
 City or town, state, and ZIP code 004

**A Employer identification number** 002  
**B State registration number (see instructions)**

**C If application pending, check here**   
**D Foreign organizations, check here**   
**E If your private foundation status terminated under section 507(b)(1)(A), check here**   
**F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here**

**G Check type of organization:**  Exempt private foundation 014  
 4947(a)(1) trust  Other taxable private foundation

**H Fair market value of assets at end of year (from Part II, col. (c), line 16)** 024  
**Section 4947(a)(1) trusts filing this form in lieu of Form 1041, see General Instructions and question 19 of Part VII.**

<b>Part I Analysis of Revenue and Expenses</b> (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)	025			
	2 Contributions from split-interest trusts				
	3 Interest on savings and temporary cash investments	026			
	4 Dividends and interest from securities	027			
	5a Gross rents	028			
	b (Net rental income (loss) _____)				
	6 Net gain or (loss) from sale of assets not on line 10	029+/-			
	7 Capital gain net income (from Part IV, line 2)		167		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales minus returns and allowances				
b Minus: Cost of goods sold					
c Gross profit (loss) (attach schedule)	030+/-				
11 Other income (attach schedule)	031+/-				
12 Total (add lines 1 through 11)	032+/-	049+/-			
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc.	033			052
	14 Other employee salaries and wages	034			053
	15 Pension plans, employee benefits	035			054
	16a Legal fees (attach schedule)	036			055
	b Accounting fees (attach schedule)	037			056
	c Other professional fees (attach schedule)	038			057
	17 Interest	039			058
	18 Taxes (attach schedule)	040			059
	19 Depreciation (attach schedule) and depletion	041			
	20 Occupancy	042			060
	21 Travel, conferences, and meetings	043			061
	22 Printing and publications	044			062
	23 Other expenses (attach schedule)	045			063
	24 Total operating and administrative expenses (add lines 13 through 23)				
25 Contributions, gifts, grants paid	046			064	
26 Total expenses and disbursements (add lines 24 and 25)	047	050		065	
27a Excess of revenue over expenses and disbursements (line 12 minus line 26)	048+/-				
b Net investment income (if negative enter -0-)		051			
c Adjusted net income (if negative enter -0-)					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing		070+/-	088+/-
	2 Savings and temporary cash investments		071	089
	3 Accounts receivable ▶			
	minus: allowance for doubtful accounts ▶		072+/-	090+/-
	4 Pledges receivable ▶			
	minus: allowance for doubtful accounts ▶		073+/-	091+/-
	5 Grants receivable		074	092
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)		075	093
	7 Other notes and loans receivable (attach schedule) ▶			
	minus: allowance for doubtful accounts ▶		076+/-	094+/-
	8 Inventories for sale or use		077	095
	9 Prepaid expenses and deferred charges		078	096
	10 Investments—securities (attach schedule)	066	079	097
	11 Investments—land, buildings, and equipment: basis ▶			
	minus: accumulated depreciation (attach schedule) ▶		080	098
	12 Investments—mortgage loans		081	099
13 Investments—other (attach schedule)		082	100	
14 Land, buildings, and equipment: basis ▶				
minus: accumulated depreciation (attach schedule) ▶		083	101	
15 Other assets (describe ▶)		084	102	
16 Total assets (completed by all filers—see instructions)	067	085	103	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Support and revenue designated for future periods (attach schedule)			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	068	086		
Fund Balances or Net Assets	Organizations that use fund accounting, check here ▶ and complete lines 24 through 27 and lines 31 and 32.			
	24a Current unrestricted fund			
	b Current restricted fund			
	25 Land, buildings, and equipment fund			
	26 Endowment fund			
	27 Other funds (Describe ▶)			
	Organizations not using fund accounting, check here ▶ and complete lines 28-32.			
	28 Capital stock or trust principal			
	29 Paid-in or capital surplus			
	30 Retained earnings or accumulated income			
31 Total fund balances or net assets (see instructions)	069+/-	087+/-		
32 Total liabilities and fund balances/net assets (see instructions)				

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 31. (must agree with end-of-year figure reported on prior year's return)	1	
2 Enter amount from Part I, line 27a	2	
3 Other increases not included in line 2 (itemize) ▶	3	104
4 Add lines 1, 2, and 3	4	
5 Decreases not included in line 2 (itemize) ▶	5	105
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 31	6	

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold, e.g., real estate. 2-story brick warehouse; or common stock, 200 shs. MLC Co.		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1				
(e) Gross sales price minus expense of sale	(f) Depreciation allowed (or allowable)	(g) Cost or other basis	(h) Gain or (loss) (e) plus (f) minus (g)	
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Losses (from col. (h))	
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any	Gains (excess of col. (h) gain over col. (k), but not less than "-0-")	
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 } { If (loss), enter "-0-" in Part I, line 7 }			2	168
3 Net short-term capital gain (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) } If loss, enter "-0-" in Part I, line 8			3	

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave Part V blank.

Were you liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No

If "Yes," you do not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see instructions before making any entries.

(a) Base period Calendar year or fiscal year beginning on	(b) Qualifying distributions	(c) Net value of noncharitable-use assets	(d) Payout ratio (col. (b) divided by column (c))
1988			
1987			
1986			
1985			
1984			
2 Total of line 1, column (d)			2
3 Average payout ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 106
4 Enter the net value of noncharitable-use assets for 1989 from Part IX, line 5			4 107
5 Multiply line 4 by line 3			5 108
6 Enter 1% of Part I, line 27b			6
7 Add lines 5 and 6			7
8 Enter the amount from Part XIII, line 6			8

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.



**Part VI Excise Tax on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)**

<b>1a</b> Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Give date of ruling letter _____ (attach copy of ruling letter if necessary—see instructions)		
<b>b</b> Domestic organizations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	4940
<b>c</b> All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of line 27b		
<b>2</b> Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
<b>3</b> Add lines 1 and 2	3	
<b>4</b> Tax under subtitle A (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter "-0-")	4	
<b>5</b> Tax on investment income (line 3 minus line 4 (but not less than -0-))	5	109
<b>6</b> Credits/Payments:		
<b>a</b> 1989 estimated tax payments and 1988 overpayment credited to 1989	6a	
<b>b</b> Exempt foreign organizations—tax withheld at source	6b	
<b>c</b> Tax paid with application for extension of time to file (Form 2758)	6c	
<b>d</b> Backup withholding erroneously withheld	6d	
<b>7</b> Total credits and payments (add lines 6a through d)	7	
<b>8</b> Enter any PENALTY for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
<b>9</b> TAX DUE. If the total of lines 5 and 8 is more than line 7, enter <b>AMOUNT OWED</b>	9	
<b>10</b> OVERPAYMENT. If line 7 is more than the total of lines 5 and 8, enter the <b>AMOUNT OVERPAID</b>	10	
<b>11</b> Enter the amount of line 10 you want: Credited to 1990 estimated tax ▶   Refunded ▶	11	

**Part VII Statements Regarding Activities**

File Form 4720 if you answer "No" to question 10b, 11b, or 14b or "Yes" to question 10c, 12b, 13a, 13b, or 14a(2), unless an exception applies.

	Yes	No
<b>1a</b> During the tax year, did you attempt to influence any national, state, or local legislation or did you participate or intervene in any political campaign?		
<b>b</b> Did you spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If you answered "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the organization in connection with the activities		
<b>c</b> Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		
<b>2</b> Have you engaged in any activities that have not previously been reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities		
<b>3</b> Have you made any changes, not previously reported to the IRS, in your governing instrument, articles of incorporation, or by laws, or other similar instruments? If "Yes," attach a conformed copy of the changes		
<b>4a</b> Did you have unrelated business gross income of \$1,000 or more during the year?		020
<b>b</b> If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the schedule required by General Instruction N.		021
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • by language written into the governing instrument, or • by state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		
<b>7</b> Did you have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, column (c), and Part XVI.		
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) ▶		
<b>b</b> If you answered "Yes" to 7, have you furnished a copy of Form 990-PF to the Attorney General (or his or her designate) of each state as required by the General Instructions? If "No," attach explanation		
<b>9</b> Are you claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 1989 or fiscal year beginning in 1989 (see instructions for Part XV)? If "Yes," complete Part XV.		022
<b>10</b> Self-dealing (section 4941):		
<b>a</b> During the year did you (either directly or indirectly):		
<b>(1)</b> Engage in the sale or exchange, or leasing of property with a disqualified person?	10a(1)	
<b>(2)</b> Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	10a(2)	
<b>(3)</b> Furnish goods, services, or facilities to (or accept them from) a disqualified person?	10a(3)	
<b>(4)</b> Pay compensation to or pay or reimburse the expenses of a disqualified person?	10a(4)	
<b>(5)</b> Transfer any of your income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	10a(5)	
<b>(6)</b> Agree to pay money or property to a government official? (Exception: Check "No" if you agreed to make a grant to or to employ the official for a period after he or she terminates government service, if he or she is terminating within 90 days.)	10a(6)	

**Part VII Statements Regarding Activities (continued)**

	Yes	No
<b>10b</b> If you answered "Yes" to any of questions 10a(1) through (6), were the acts you engaged in excepted acts as described in Regulations sections 53.4941(d)-3 and 4?		
<b>c</b> Did you engage in a prior year in any of the acts described in 10a, other than excepted acts, that were acts of self-dealing not corrected by the first day of your tax year beginning in 1989?		
<b>11</b> Taxes on failure to distribute income (section 4942) (does not apply for years you were a private operating foundation as defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> Did you at the end of tax year 1989 have any undistributed income (lines 6d and e, Part XIV) for tax year(s) beginning before 1989? If "Yes," list the years ▶	E169	
<b>b</b> If 11a is "Yes," are you applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the undistributed income for ALL such years? (If "Yes" attach statement—see instructions.)		
<b>c</b> If the provisions of section 4942(a)(2) are being applied to ANY of the years listed in 11a, list the years here. ▶		
<b>12</b> Taxes on excess business holdings (section 4943):		
<b>a</b> Did you hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?		
<b>b</b> If "Yes," did you have excess business holdings in 1989 as a result of any purchase by you or disqualified persons after May 26, 1969; after the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or after the lapse of the 10, 15, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if you had excess business holdings in 1989.)	E170	
<b>13</b> Taxes on investments that jeopardize charitable purposes (section 4944):		
<b>a</b> Did you invest during the year any amount in a manner that would jeopardize your charitable purposes?		
<b>b</b> Did you make any investment in a prior year (but after December 31, 1969) that could jeopardize your charitable purpose that you had not removed from jeopardy on the first day of your tax year beginning in 1989?		
<b>14</b> Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):		
<b>a</b> During the year did you pay or incur any amount to:		
<b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation by attempting to affect the opinion of the general public or any segment thereof, or by communicating with any member or employee of a legislative body, or by communicating with any other government official or employee who may participate in the formulation of legislation?		
<b>(2)</b> Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		
<b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes?		
<b>(4)</b> Provide a grant to an organization, other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?		
<b>(5)</b> Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		
<b>b</b> If you answered "Yes" to any of questions 14a(1) through 14a(5), were all such transactions excepted transactions as described in Regulations section 53.4945?		
<b>c</b> If you answered "Yes" to question 14a(4), do you claim exemption from the tax because you maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<b>15</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		
<b>16</b> During this tax year did you maintain any part of your accounting/tax records on a computerized system?		
<b>17a</b> Did anyone request to see either your annual return or exemption application (or both)?		
<b>b</b> If "Yes," did you comply pursuant to the instructions? (See General Instruction T.)		
<b>18</b> The books are in care of ▶ ..... Telephone no. ▶ Located at ▶ .....		
<b>19</b> Section 4947(a)(1) trusts filing Form 990-PF in lieu of Form 1041, U.S. Fiduciary Income Tax Return. — Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year. ▶   19		

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions):

(A) Name and address	(B) Title, and average hours per week devoted to position	(C) Contributions to employee benefit plans	(D) Expense account, other allowances	(E) Compensation (If not paid, enter zero)
.....				
.....				
.....				
.....				
<b>Total</b> .....				1

**Part VIII Information About Officers, Directors, Trustees, etc. (continued)**

**2 Compensation of five highest paid employees (other than those included on line 1—see instructions). If none, enter "NONE."**

(A) Name and address of employees paid more than \$30,000	(B) Title and time devoted to position	(C) Contributions to employee benefit plans	(D) Expense account, other allowances	(E) Compensation
.....				
.....				
.....				
.....				
.....				

Total number of other employees paid over \$30,000 ▶

**3 Five highest paid persons for professional services—(see instructions). If none, enter "NONE."**

(A) Name and address of persons paid more than \$30,000	(B) Type of service	(C) Compensation
.....		
.....		
.....		
.....		
.....		

Total number of others receiving over \$30,000 for professional services ▶

**Part IX Minimum Investment Return (All organizations must complete this part.)**

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	
b Average of monthly cash balances	1b	
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines a, b, and c)	1d	
e Reduction claimed for blockage or other factors (attach detailed explanation) ▶	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Line 1d minus line 2	3	
4 Cash deemed held for charitable activities—Enter 1½% of line 3 (for greater amount, see instructions)	4	
5 Line 3 minus line 4	5	110
6 Minimum investment return (enter 5% of line 5)	6	111

**Part X Computation of Distributable Amount (see instructions)** (Section 4942(j)(3) and (j)(5) private operating foundations check here  and do not complete this part.)

1 Minimum investment return from Part IX, line 6			1	
2 Total of:				
a Tax on investment income for 1989 from Part VI, line 5	2a	112		
b Income tax under subtitle A, for 1989	2b	113	2c	
3 Distributable amount before adjustments (line 1 minus line 2c)			3	
4 Additions to distributable amount:				
a Recoveries of amounts treated as qualifying distributions	4a	114		
b Income distributions from section 4947(a)(2) trusts	4b	115	4c	
5 Line 3 plus line 4c			5	
6 Deduction from distributable amount (see instructions)			6	116
7 Distributable amount as adjusted (line 5 minus line 6) (Also enter in Part XIV, line 1.)			7	117

**Part XI** Limitation on Grant Administrative Expenses

Calendar year (or fiscal year beginning in):	(a) 1989	(b) 1988	(c) 1987	(d) Total
1 Net value of noncharitable-use assets (see instructions)				
2 Multiply line 1 by .0065				118
3 Grant administrative expenses treated as qualifying distributions (from Part XI, line 7, from the Form 990-PF for each of the two prior years)				119
4 Grant administrative expenses for 1989 (from Part XII, line 13)				
5 Maximum amount of 1989 grant administrative expenses that may be treated as qualifying distributions (line 2, column (d), minus line 3, column (d))	120			
6 Excess grant administrative expenses for 1989 (line 4 minus line 5; if negative, enter -0-; enter result in Part XIII, line 5)				
7 Grant administrative expenses treated as qualifying distributions in 1989 (line 4 minus line 6)				

Note: The amount on line 7 will be used in completing the schedule for 1990.

**Part XII** Schedule of Grant Administrative Expenses (see instructions)

1 Compensation of officers, directors, trustees, etc.	121
2 Other employee salaries and wages	122
3 Pension plans, employee benefits	123
4 Legal fees	124
5 Accounting fees	125
6 Other professional fees	126
7 Interest	127
8 Taxes	128
9 Occupancy	129
10 Travel, conferences, and meetings	130
11 Printing and publications	131
12 Other expenses	132
13 Total (add lines 1 through 12)	133

**Part XIII** Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	
a Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	134
b Program-related investments	135
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	136
3 Amounts set aside for specific charitable projects that satisfy the:	
a Suitability test (prior IRS approval required)	137
b Cash distribution test (attach the required schedule)	138
4 Total (add lines 1a through 3b)	
5 Enter excess grant administrative expenses from Part XI, line 6	139
6 Total qualifying distributions (line 4 minus line 5). Enter this amount in Part XIV, line 4	140
7 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income—enter 1% of Part I, line 27b (see instructions)	
8 Qualifying distributions (line 6 minus line 7)	

Note: The amount on line 8 will be used in Part V, column (b), when calculating the section 4940(e) reduction of tax in subsequent years

**Part XIV Computation of Undistributed Income (see instructions)**

	(a) Corpus	(b) Years prior to 1988	(c) 1988	(d) 1989
1 Distributable amount for 1989 from Part X				149
2 Undistributed income, if any, as of the end of 1988:				
a Enter amount for 1988 only				
b Total for prior years: 19____, 19____, 19____				
3 Excess distributions carryover, if any, to 1989:				
a From 1984				
b From 1985				
c From 1986				
d From 1987				
e From 1988				
f Total of lines 3a through e	141			
4 Qualifying distributions for 1989:				
a Applied to 1988, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)	142			
d Applied to 1989 distributable amount				150
e Remaining amount distributed out of corpus	143			
5 Excess distributions carryover applied to 1989. (If an amount appears in column (d), the same amount must be shown in column (a))	144			
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5.	145			
b Prior years' undistributed income (line 2b minus line 4b)				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 1988 (line 2a minus line 4a). Taxable amount—see instructions				
f Undistributed income for 1989 (line 1 minus lines 4d and 5). This amount must be distributed in 1990.				151
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see instructions)	146			
8 Excess distributions carryover from 1984 not applied on line 5 or line 7 (see instructions)	147			
9 Excess distributions carryover to 1990 (line 6a minus lines 7 and 8)	148			
10 Analysis of line 9:				
a Excess from 1985				
b Excess from 1986				
c Excess from 1987				
d Excess from 1988				
e Excess from 1989				

**Part XV Private Operating Foundations (see instructions and Part VII, question 9)**

<b>1a</b>	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 1989, enter the date of the ruling				
<b>b</b>	Check box to indicate whether you are a private operating foundation described in section	<input type="checkbox"/> 4942(j)(3) or	<input type="checkbox"/> 4942(j)(5)		
<b>2a</b>	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for 1989, 1988, 1987, and 1986	<b>Tax year</b>	<b>Prior 3 years</b>		
		<b>(a) 1989</b>	<b>(b) 1988</b>	<b>(c) 1987</b>	<b>(d) 1986</b>
					<b>(e) Total</b>
<b>b</b>	85% of line 2a				
<b>c</b>	Qualifying distributions from Part XIII, line 6, for 1989, 1988, 1987, and 1986				
<b>d</b>	Amounts included in line 2c not used directly for active conduct of exempt activities		<b>Operating Foundation</b>		
<b>e</b>	Qualifying distributions made directly for active conduct of exempt activities (line 2c minus line 2d)		<b>Code</b>		
<b>3</b>	Complete 3a, b, or c for the alternative test on which you rely:		023		
<b>a</b>	"Assets" alternative test—enter:				
	(1) Value of all assets				
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
<b>b</b>	"Endowment" alternative test—Enter 3/4 of minimum investment return shown in Part IX, line 6, for 1989, 1988, 1987, and 1986				
<b>c</b>	"Support" alternative test—enter:				
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
	(3) Largest amount of support from an exempt organization				
	(4) Gross investment income				

**Part XVI Supplementary Information (Complete this part only if you had \$5,000 or more in assets at any time during the year—see instructions.)**

**1 Information Regarding Foundation Managers:**

**a** List here any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2) )

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**b** List here any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

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**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if you only make contributions to preselected charitable organizations and do not accept unsolicited requests for funds. If you make gifts, grants, etc., (see instructions) to individuals or organizations under other conditions, complete items a, b, c, and d

**a** The name, address, and telephone number of the person to whom applications should be addressed.

---

**b** The form in which applications should be submitted and information and materials they should include.

---

**c** Any submission deadlines

---

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

**Part XVI** Supplementary Information (continued)

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b>				
<b>Total</b> <span style="float: right;">▶ 3a</span>				
<b>b Approved for future payment</b>				
<b>Total</b> <span style="float: right;">▶ 3b</span>				

<b>Part XVII-A</b> Summary of Grant Programs and Other Activities		(a) Grants and program-related investments	(b) Administrative expenses	(c) Total
1	Gifts, contributions, scholarships and other grants			
2	Direct charitable activities (describe each):			
a	.....			152
b	.....			153
c	Direct technical and other assistance to grantees (see instructions)			154
d	All other (attach schedule)			155
e	<b>Total—add lines 2a through d</b>			156
3	Program-related investments (describe each type):			
a	.....			
b	.....			
c	.....			
d	All other (attach schedule)			
e	<b>Total—see instructions</b>	157	158	159
4	Other qualifying distributions			160
5	Other expenses not included in lines 1-4			161

**Part XVII-B** Supporting Data

- 1 For the foundation's principal direct charitable activities and program-related investments, provide a schedule of relevant statistical information, such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.
- 2 Attach a schedule for Part XVII-A, lines 2 and 3, setting forth for each activity or investment area the amount of any income produced by it.





**Part XIX Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
- a** Transfers from the reporting organization to a noncharitable exempt organization of:
    - (i) Cash
    - (ii) Other assets
  - b** Other Transactions:
    - (i) Sales of assets to a noncharitable exempt organization
    - (ii) Purchases of assets from a noncharitable exempt organization
    - (iii) Rental of facilities or equipment
    - (iv) Reimbursement arrangements
    - (v) Loans or loan guarantees
    - (vi) Performance of services or membership or fundraising solicitations
  - c** Sharing of facilities, equipment, mailing lists or other assets, or paid employees
  - d** If answer to any of the above is "Yes," complete the following schedule. The "Amount involved" column below should always indicate the value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, the column should also include the value of the goods, other assets, or services received.

Yes	No

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

Make a copy of pages 1 and 12 for National Office if any of the boxes in section 1 are checked "Yes" or if any of sections 1(d) or 2(b) are filled out.

- 2a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?  Yes  No
- b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

**Part XX Public Inspection**

- 1** Enter the date the notice of availability of the annual return appeared in a newspaper ▶ \_\_\_\_\_
- 2** Enter the name of the newspaper ▶ \_\_\_\_\_
- 3** Check here  if you have attached a copy of the newspaper notice as required by the instructions. (If the notice is not attached, the return will be considered incomplete.)

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

Please Sign Here

Signature of officer or trustee	Date	Title
Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
Firm's name (or yours if self-employed) and address	E.I. No. ▶	Preparer's social security no.
		ZIP code ▶