

Documentation for the 1988 Exempt Organization Study Tape

Tape Characteristics:

Tape Number SI6392.

Tape contains four files:

- 1 Tape Table of Contents
- 2 Data Element Reference List
- 3 1988 Exempt Organization Study Datafile (c3)
- 4 1988 Exempt Organization Study Datafile (c3-9)

Characteristics of the 1988 Exempt Organization Study Tape

Unlabelled.

ASCII Data.

6250 BPI.

Fixed block.

File 1: Table of Contents

Record length 80

Blocked one record per block

Number of Records 22

File 2: Data Element Reference List

Record length 80

Blocked one record per block

Number of Records 300

File 3: 1988 Exempt Organization Study Datafile c(3)

Record length 2,201(with carriage return)

Blocked one record per block

Number of Records 12,746

File 4: 1988 Exempt Organization Study Datafile c(4)

Record length 1,925(with carriage return)

Blocked one record per block

Number of Records 9,993

Contact Personnel

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1988 OTA 990 Master File Record Element Specifications

c(3) Datafile

c(4-9) Datafile

Record Size = 2201 Characters

Record Size = 1925 Characters

Block Size = 2201 Characters

Block Size = 1925 Characters

Labels have been omitted.

Element No.	Element Name	Beginning Character c3	Char Length	Data	Type Sign	Generated Entered Filled
E001	Record Number	1 (1)	4	N		G
E002 <i>org</i>	Name of Organization	5 (5)	35	A		E
E003 <i>ein</i>	Employee Identification No.	40 (40)	9	N		E, F
E004 <i>clno</i>	Document Locator Number	49 (49)	14	N		F
E005	Sample Code	63 (63)	2	N		G
E006 <i>ryalo</i>	Reject Code	65 (65)	1	N		G
E007-1	Accounting Period (Yr)	66 (66)	2	N		
E007-3	Accounting Period (Mo)	68 (68)	2	N		
E009	State	70 (70)	2	A		
E010	Zip Code	72 (72)	5	N		
E011	Exemption	77 (77)	2	N		
E012	Group	79 (79)	1	A		
E013	Affiliates	80 (80)	1	A		
E014	Group Exemption No.	81 (81)	4	N		
E015	Part VII Question 78(B)	85 (85)	1	A		E
E016	Part VII Question 79	86 (86)	1	A		E
E017	Part VII Question 80	87 (87)	1	A		E
E018*	Schedule-A EIN	88	9	N		F
E019*	Schedule-A-Part IV-Status	97	2	N		E
E020*	Schedule-A-Part V-Line 29	99	1	A		E
E021	Direct Public Support	100 (88)	12	NR	+	
E022	Indirect Public Support	112 (100)	12	NR	+	
E023	Government Grants	124 (112)	12	NR	+	
E024	Total Contributions	136 (124)	12	NR	+	
E025	Program Service Revenue	148 (136)	12	NR	+	
E026	Dues and Assessments	160 (148)	12	NR	+	
E027	Interest	172 (160)	12	NR	+	
E028	Dividends	184 (172)	12	NR	+	
E029	Gross Rents	196 (184)	12	NR	+	
E030	Rental Expenses	208 (196)	12	NR	+	
E031	Net Rental Expenses	220 (208)	12	NR	+/-	
E032	Other Investment Income	232 (220)	12	NR	+	
E033	Gross Amount From Sale of Assets	244 (232)	12	NR	+	
E034	Cost or Other Assets	256 (244)	12	NR	+	
E035	Gain (Loss)	268 (256)	12	NR	+/-	
E036	Gross Maint. From Sale of Assets	280 (268)	12	NR	+	

E037	Cost or Other Basis	292	(280)	12	NR	+	
E038	Gain (Loss)	304	(292)	12	NR	+/-	
E039	Total Gain (Loss)	316	(304)	12	NR	+/-	
E040	Gross Revenue of Fundraising	328	(316)	12	NR	+	
E041	Direct Expense	340	(328)	12	NR	+	
E042	Net Income	352	(340)	12	NR	+/-	
E043	Gross Sales	364	(352)	12	NR	+	
E044	Cost Of Goods Sold	376	(364)	12	NR	+	
E045	Gross Profit (Loss)	388	(376)	12	NR	+/-	
E046	Other Revenue	400	(388)	12	NR	+/-	
E047	Total Revenue	412	(400)	12	NR	+/-	
E048	Program Services	424	(412)	12	NR	+	
E049	Management And General	436	(424)	12	NR	+	
E050	Fund Raising	448	(436)	12	NR	+	
E051	Payments to Affiliates	460	(448)	12	NR	+	
E052	Total Expenses	472	(460)	12	NR	+	
E053	Excess	484	(472)	12	NR	+/-	
E054	Fund Balance Beginning of Year	496	(484)	12	NR	+/-	
E055	Other Changes	508	(496)	12	NR	+/-	
E056	Fund Balance End of Year	520	(508)	12	NR	+/-	
E057	Grants and Allocations	532	(520)	12	NR	+	
E058	Specific Assistance to						
	Individuals	544	(532)	12	NR	+	
E059	Benefits Paid	556	(544)	12	NR	+	
E060	Compensation of Officers-Column A	568	(556)	12	NR	+	G
E061	Compensation of Officers-Column B	580	(568)	12	NR	+	
E062	Compensations of Officers-Column C	592	(580)	12	NR	+	
E063	Compensation of Officers-Column D	604	(592)	12	NR	+	
E064	Other Salaries and Wages-Column A	616	(604)	12	NR	+	G
E065	Other Salaries and Wages-Column B	628	(616)	12	NR	+	
E066	Other Salaries and Wages-Column C	640	(628)	12	NR	+	
E067	Other Salaries and Wages-Column D	652	(640)	12	NR	+	
E068	Pension Plan Contributions-Column A	664	(652)	12	NR	+	G
E069	Pension Plan Contributions-Column B	676	(664)	12	NR	+	
E070	Pension Plan Contributions-						

	Column C	688	(676)	12	NR	+	
E071	Pension Plan Contributions-Column D	700	(688)	12	NR	+	
E072	Other Employee Benefits-Column A	712	(700)	12	NR	+	G
E073	Other Employee Benefits-Column B	724	(712)	12	NR	+	
E074	Other Employee Benefits-Column C	736	(724)	12	NR	+	
E075	Other Employee Benefits-Column D	748	(736)	12	NR	+	
E076	Payroll Taxes-Column A	760	(748)	12	NR	+	G
E077	Payroll Taxes-Column B	772	(760)	12	NR	+	
E078	Payroll Taxes-Column C	784	(772)	12	NR	+	
E079	Payroll Taxes-Column D	796	(784)	12	NR	+	
E080	Professional Fundraising Fees	808	(796)	12	NR	+	
E081	Accounting Fees-Column A	820	(808)	12	NR	+	G
E082	Accounting Fees-Column B	832	(820)	12	NR	+	
E083	Accounting Fees-Column C	844	(832)	12	NR	+	
E084	Accounting Fees-Column D	856	(844)	12	NR	+	
E085	Legal Fees-Column A	868	(856)	12	NR	+	G
E086	Legal Fees-Column B	880	(868)	12	NR	+	
E087	Legal Fees-Column C	892	(880)	12	NR	+	
E088	Legal Fees-Column D	904	(892)	12	NR	+	
E089	Supplies-Column A	916	(904)	12	NR	+	G
E090	Supplies-Column B	928	(916)	12	NR	+	
E091	Supplies-Column C	940	(928)	12	NR	+	
E092	Supplies-Column D	952	(940)	12	NR	+	
E093	Telephone-Column A	964	(952)	12	NR	+	G
E094	Telephone-Column B	976	(964)	12	NR	+	
E095	Telephone-Column C	988	(976)	12	NR	+	
E096	Telephone-Column D	1000	(988)	12	NR	+	
E097	Postage and Shipping-Col. A	1012	(1000)	12	NR	+	
E098	Postage and Shipping-Col. B	1024	(1012)	12	NR	+	
E099	Postage and Shipping-Col. C	1036	(1024)	12	NR	+	
E100	Postage and Shipping-Col. D	1048	(1036)	12	NR	+	G
E101	Occupancy-Column A	1060	(1048)	12	NR	+	
E102	Occupancy-Column B	1072	(1060)	12	NR	+	
E103	Occupancy-Column C	1084	(1072)	12	NR	+	
E104	Occupancy-Column D	1096	(1084)	12	NR	+	
E105	Equipment Rental and Expenses Column A	1108	(1096)	12	NR	+	G
E106	Equipment Rental and Expenses Column B	1120	(1108)	12	NR	+	
E107	Equipment Rental and Expenses Column C	1132	(1120)	12	NR	+	

E108	Equipment Rental and Expenses Column D	1144 (1132) 12	NR	+	
E109	Printing and Publications Column A	1156 (1144) 12	NR	+	G
E110	Printing and Publications Column B	1168 (1156) 12	NR	+	
E111	Printing and Publications Column C	1180 (1168) 12	NR	+	
E112	Printing and Publications Column D	1192 (1180) 12	NR	+	
E113	Travel-Column A	1204 (1192) 12	NR	+	G
E114	Travel-Column B	1216 (1204) 12	NR	+	
E115	Travel-Column C	1228 (1216) 12	NR	+	
E116	Travel-Column D	1240 (1228) 12	NR	+	
E117	Conferences, Conventions and Meetings-Column A	1252 (1240) 12	NR	+	G
E118	Conferences, Conventions and Meetings-Column B	1264 (1252) 12	NR	+	
E119	Conferences, Conventions and Meetings-Column C	1276 (1264) 12	NR	+	
E120	Conferences, Conventions and Meetings-Column D	1288 (1276) 12	NR	+	
E121	Interest-Column A	1300 (1288) 12	NR	+	G
E122	Interest-Column B	1312 (1300) 12	NR	+	
E123	Interest-Column C	1324 (1312) 12	NR	+	
E124	Interest-Column D	1336 (1324) 12	NR	+	
E125	Depreciation, Depletion, Etc. Column A	1348 (1336) 12	NR	+	G
E126	Depreciation, Depletion, Etc. Column B	1360 (1348) 12	NR	+	
E127	Depreciation, Depletion, Etc. Column C	1372 (1360) 12	NR	+	
E128	Depreciation, Depletion, Etc. Column D	1384 (1372) 12	NR	+	
E149	Total Other Expenses - Column A (lines a-f)	1396 (1384) 12	NR	+	
E150	Total Other Expenses - Column B (lines a-f)	1408 (1396) 12	NR	+	
E151	Total Other Expenses - Column C (lines a-f)	1420 (1408) 12	NR	+	
E152	Total Other Expenses - Column D (lines a-f)	1432 (1420) 12	NR	+	
E153	Total Functional Expenses- Column A	1444 (1432) 12	NR	+	G
E154	Total Functional Expenses- Column B	1456 (1444) 12	NR	+	

E155	Total Functional Expenses- Column C	1468 (1456) 12	NR	+
E156	Total Functional Expenses- Column D	1480 (1468) 12	NR	+
E157	Fees From Government Agencies Prog. Ser. Column	1492 (1480) 12	NR	+
E158	Fees From Government Agencies Other Rev. Column	1504 (1492) 12	NR	+
E159	Total Program Service Rev.	1516 (1504) 12	NR	+
E160	Total Other Revenue	1528 (1516) 12	NR	+/-
E161	Cash	1540 (1528) 12	NR	+
E162	Savings	1552 (1540) 12	NR	+
E163	Accounts Receivable	1564 (1552) 12	NR	+/-
E164	Pledges Receivable	1576 (1564) 12	NR	+/-
E165	Grants Receivable	1588 (1576) 12	NR	+
E166	Receivables Due From Offices Directors, Trustees	1600 (1588) 12	NR	+
E167	Other Notes and Loans Receivables	1612 (1600) 12	NR	+/-
E168	Inventories Column A	1624 (1612) 12	NR	+
E169	Inventories Column B	1636 (1624) 12	NR	+
E170	Prepaid Expenses	1648 (1636) 12	NR	+
E171	Investments-Securities Column A	1660 (1648) 12	NR	+
E172	Investments-Securities Column B	1672 (1660) 12	NR	+
E173	Investments-Land, Buildings and Equipment	1684 (1672) 12	NR	+
E174	Investments-Other	1696 (1684) 12	NR	+
E175	Land, Building and Equip.	1708 (1696) 12	NR	+
E176	Other Assets	1720 (1708) 12	NR	+/-
E177	Total Assets-Column A	1732 (1720) 12	NR	+
E178	Total Assets-Column B	1744 (1732) 12	NR	+
E179	Accounts Payable	1756 (1744) 12	NR	+
E180	Grants Payable	1768 (1756) 12	NR	+
E181	Revenue Designated for Future Periods	1780 (1768) 12	NR	+
E182	Loans From Officers, Directors, Trustees	1792 (1780) 12	NR	+
E183	Mortgages and Other Notes Payable	1804 (1792) 12	NR	+
E184	Other Liabilities	1816 (1804) 12	NR	+/-
E185	Total Liabilities Col. A	1828 (1816) 12	NR	+
E186	Total Liabilities Col. B	1840 (1828) 12	NR	+
E194	Total Fund Balances or Net Worth Column A	1852 (1840) 12	NR	+/-

E195	Total Fund Balances or Net Worth Column B	1864 (1852)	12	NR	+/-
E196	Total Fund Balances	1876 (1864)	12	NR	+/-
E197*	Expenses Paid in Connection With Legislative Activities	1888	12	NR	+
E198*	Gifts, Grants, and Contr. Received Column A	1900	12	NR	+
E199*	Gifts, Grants, and Contr. Received Column E	1912	12	NR	+
E200*	Membership Fees Received Column A	1924	12	NR	+
E201*	Membership Fees Received Column E	1936	12	NR	+
E202*	Gross Receipts-Column A	1948	12	NR	+
E203*	Gross Receipts-Column E	1960	12	NR	+
E204*	Gross Income Column A	1972	12	NR	+
E205*	Gross Income Column E	1984	12	NR	+
E206*	Net Income Column A	1996	12	NR	+/-
E207*	Net Income Column E	2008	12	NR	+/-
E208*	Tax Revenues Column A	2020	12	NR	+
E209*	Tax Revenues Column E	2032	12	NR	+
E210*	Value of Services or Facil. Furnished by Gov. Col. A	2044	12	NR	+
E211*	Value of Services or Facil. Furnished by Gov. Col. E	2056	12	NR	+
E212*	Other Income Column A	2068	12	NR	+
E213*	Other Income Column E	2080	12	NR	+
E214*	Total Column A	2092	12	NR	+
E215*	Total Column B	2104	12	NR	+
E216*	Line 24 Minus Line 18 Col. A	2116	12	NR	+
E217*	Line 24 Minus Line 18 Col. B	2128	12	NR	+
E218*	1% of Line 24	2140	12	NR	+
E219	Reserved				
E220	Reserved				
E221	Reserved				
E222	Reserved				
E223	Reserved				
E224	Reserved				
E225	Reserved				
E226	Reserved				
E227	Reserved				
E218	Reserved				
E229	Reserved				
E230	Reserved				
E231	Reserved				
E232	Reserved				

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c) (except black lung benefit trust or private foundation)
of the Internal Revenue Code or section 4947(a)(1) trust

1988

Note: You may be required to use a copy of this return to satisfy state reporting requirements. See instruction D.

For the calendar year 1988, or fiscal year beginning 1988, and ending **E007-3** 19 **E007-1**

Use IRS label. Otherwise, please print or type.	Name of organization E002	A Employer identification number (see instruction L) E003
	Address (number and street)	B State registration number (see instruction D)
	City or town, state, and ZIP code E009, E010	C Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here <input type="checkbox"/> (see instruction C10)

D Check type of organization—Exempt under section ☐ 501(c) (**E011** insert number), OR ☐ section 4947(a)(1) trust ☐ Check here if application for exemption is pending ☐

E Accounting method: ☐ Cash ☐ Accrual ☐ Other (specify) ☐

F Is this a group return (see instruction J) filed for affiliates? **E012** ☐ Yes ☐ No
If "Yes," enter the number of affiliates for which this return is filed _____

G If "Yes" to either, give four-digit group exemption number (GEN) **E014**

Is this a separate return filed by a group affiliate? **E013** ☐ Yes ☐ No

H ☐ Check here if your gross receipts are normally not more than \$25,000 (see instruction B11). You do not have to file a completed return with IRS but should file a return without financial data if you were mailed a Form 990 Package (see instruction A). Some states may require a completed return.

I ☐ Check here if gross receipts are normally more than \$25,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than \$25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances				(A) Total	These columns are optional—see instructions	
					(B) Unrestricted Expendable	(C) Restricted Nonexpendable
Support and Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support E021				
	b	Indirect public support E022				
	c	Government grants E023				
	d	Total (add lines 1a through 1c) (attach schedule—see instructions)		E024		
	2	Program service revenue (from Part IV, line f)		E025		
	3	Membership dues and assessments		E026		
	4	Interest on savings and temporary cash investments		E027		
	5	Dividends and interest from securities		E028		
	6a	Gross rents E029				
	b	Minus: rental expenses E030				
	c	Net rental income (loss)		E031		
7	Other investment income (Describe _____)		E032			
Support and Revenue	8a	Securities	Other			
		Gross amount from sale of assets other than inventory E033	E036			
	b	Minus: cost or other basis and sales expenses E034 E037				
	c	Gain (loss) (attach schedule) E035 E038		E039		
	9	Special fundraising events and activities (attach schedule—see instructions)				
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a) E040				
	b Minus: direct expenses E041					
	c Net income (line 9a minus line 9b)		E042			
Support and Revenue	10a	Gross sales minus returns and allowances E043				
	b	Minus: cost of goods sold (attach schedule) E044				
	c	Gross profit (loss)		E045		
Support and Revenue	11	Other revenue (from Part IV, line g)		E046		
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11)		E047		
Expenses	13	Program services (from line 44, column (B)) (see instructions)		E048		
	14	Management and general (from line 44, column (C)) (see instructions)		E049		
	15	Fundraising (from line 44, column (D)) (see instructions)		E050		
	16	Payments to affiliates (attach schedule—see instructions)		E051		
	17	Total expenses (add lines 16 and 44, column (A))		E052		
Fund Balances	18	Excess (deficit) for the year (subtract line 17 from line 12)		E053		
	19	Fund balances or net worth at beginning of year (from line 74, column (A))		E054		
	20	Other changes in fund balances or net worth (attach explanation)		E055		
	21	Fund balances or net worth at end of year (add lines 18, 19, and 20)		E056		

Part II **Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for most sections 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on lines 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Expenses	22 Grants and allocations (attach schedule)		E057		
	23 Specific assistance to individuals		E058		
	24 Benefits paid to or for members		E059		
	25 Compensation of officers, directors, etc.	E060	E061	E062	E063
	26 Other salaries and wages	E064	E065	E066	E067
	27 Pension plan contributions	E068	E069	E070	E071
	28 Other employee benefits	E072	E073	E074	E075
	29 Payroll taxes	E076	E077	E078	E079
	30 Professional fundraising fees				E080
	31 Accounting fees	E081	E082	E083	E084
	32 Legal fees	E085	E086	E087	E088
	33 Supplies	E089	E090	E091	E092
	34 Telephone	E093	E094	E095	E096
	35 Postage and shipping	E097	E098	E099	E100
	36 Occupancy	E101	E102	E103	E104
	37 Equipment rental and maintenance	E105	E106	E107	E108
	38 Printing and publications	E109	E110	E111	E112
	39 Travel	E113	E114	E115	E116
	40 Conferences, conventions, and meetings	E117	E118	E119	E120
	41 Interest	E121	E122	E123	E124
	42 Depreciation, depletion, etc. (attach schedule)	E125	E126	E127	E128
	43 Other expenses (itemize): a				
	b				
	c				
d					
e					
f		E149	E150	E151	E152
44 Total functional expenses (add lines 22 through 43)		E153	E154	E155	E156
Organizations completing columns B-D, carry these totals to lines 13-15.					

Part III **Statement of Program Services Rendered**

List each program service title on lines a through d; for each, identify the service output(s) or product(s), and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)

Expenses
(Optional for some organizations—see instructions)

a		
	(Grants and allocations \$)	
b		
	(Grants and allocations \$)	
c		
	(Grants and allocations \$)	
d		
	(Grants and allocations \$)	
e Other program service activities (attach schedule)	(Grants and allocations \$)	
f Total (add lines a through e) (should equal line 44 column (B))		

Part IV Program Service Revenue and Other Revenue (State nature.)Program
service revenueOther
revenue**a** Fees from government agencies

E157

E158

b**c****d****e****f** Total program service revenue (enter here and on line 2)

E159

g Total other revenue (enter here and on line 11)

E160

Part V Balance Sheets

If line 12 or Column (B) of line 59 is more than \$25,000, complete the entire balance sheet. If line 12, Part I, and Column (B) of line 59 are \$25,000 or less, you may complete only lines 59, 66, 74, and 75. See instructions.

Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.

	(A) Beginning of year	End of year		
		(B) Total	(C) Unrestricted/ Expendable	(D) Restricted/ Nonexpendable
Assets				
45 Cash—noninterest-bearing		E161		
46 Savings and temporary cash investments		E162		
47 Accounts receivable ▶ minus allowance for doubtful accounts ▶		E163		
48 Pledges receivable ▶ minus allowance for doubtful accounts ▶		E164		
49 Grants receivable		E165		
50 Receivables due from officers, directors, trustees, and key employees (attach schedule)		E166		
51 Other notes and loans receivable ▶ minus allowance for doubtful accounts ▶		E167		
52 Inventories for sale or use	E168	E169		
53 Prepaid expenses and deferred charges		E170		
54 Investments—securities (attach schedule)	E171	E172		
55 Investments—land, buildings, and equipment: basis ▶ minus accumulated depreciation ▶ (attach schedule)		E173		
56 Investments—other (attach schedule)		E174		
57 Land, buildings, and equipment: basis ▶ minus accumulated depreciation ▶ (attach schedule)		E175		
58 Other assets ▶		E176		
59 Total assets (add lines 45 through 58)	E177	E178		
Liabilities				
60 Accounts payable and accrued expenses		E179		
61 Grants payable		E180		
62 Support and revenue designated for future periods (attach schedule)		E181		
63 Loans from officers, directors, trustees, and key employees (attach schedule)		E182		
64 Mortgages and other notes payable (attach schedule)		E183		
65 Other liabilities ▶		E184		
66 Total liabilities (add lines 60 through 65)	E185	E186		
Fund Balances or Net Worth				
Organizations that use fund accounting, check here <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.				
67a Current unrestricted fund				
b Current restricted fund				
68 Land, buildings, and equipment fund				
69 Endowment fund				
70 Other funds (Describe ▶)				
Organizations that do not use fund accounting, check here <input type="checkbox"/> and complete lines 71 through 75.				
71 Capital stock or trust principal				
72 Paid-in or capital surplus				
73 Retained earnings or accumulated income				
74 Total fund balances or net worth (see instructions)	E194	E195		
75 Total liabilities and fund balances/net worth (see instructions)		E196		

Part VI List of Officers, Directors, and Trustees (List each one whether compensated or not. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter zero)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances

Part VII Other Information

	Yes	No
76 Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities.		
77 Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.		
78 If the organization had income from business activities, such as those reported on lines 2, 9, and 10 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
b If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		E015
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.		E016
80 Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.) If "Yes," enter the name of the organization ▶		E017
and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81 a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶		
b Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		
82 Did your organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III ▶		
83 Section 501(c)(5) or (6) organizations.—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).) If "Yes," enter the total amount spent for this purpose		
84 Section 501(c)(7) organizations.—Enter: a Initiation fees and capital contributions included on line 12.		
b Gross receipts, included in line 12, for public use of club facilities (See instructions.)		
c Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (See instructions.)		
85 Section 501(c)(12) organizations.—Enter amount of:		
a Gross income received from members or shareholders		
b Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them)		
86 Public interest law firms.—Attach information described in the instructions.		
87 List the states with which a copy of this return is filed ▶		
88 During this tax year did you maintain any part of your accounting/tax records on a computerized system?		
89 The books are in care of ▶ Telephone no. ▶ Located at ▶		
90 Section 4947(a)(1) trusts filing Form 990 in lieu of Form 1041.—Enter the amount of tax-exempt interest received or accrued during the tax year. ▶		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

Paid Preparer's Use Only

Preparer's signature

Date

Firm's name (or yours, if self-employed) and address

ZIP code

Check if self-employed ☐

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)
(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust
Supplementary Information
▶ **Attach to Form 990.**

OMB No 1545-0047

1988

Name

Employer identification number
E018

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See specific instructions.) (List each one. If there are none, enter "None.")

Name and address of employees paid more than \$30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
Total number of other employees paid over \$30,000 ▶				

Part II Compensation of the Five Highest Paid Persons for Professional Services
(See specific instructions.) (List each one. If there are none, enter "None.")

Name and address of persons paid more than \$30,000	Type of service	Compensation
Total number of others receiving over \$30,000 for professional services ▶		

Part III Statements About Activities

- 1 During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?
If "Yes," enter the total expenses paid or incurred in connection with the legislative activities \$ E197
Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.
- 2 During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer, or creator of your organization, or any taxable organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary?
- a Sale, exchange, or leasing of property?
- b Lending of money or other extension of credit?
- c Furnishing of goods, services, or facilities?
- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
- e Transfer of any part of your income or assets?
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.
- 3 Do you make grants for scholarships, fellowships, student loans, etc.?
- 4 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)

	Yes (1)	No (2)
1		
2a		
2b		
2c		
2d		
2e		
3		

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)

E019 The organization is not a private foundation because it is (check applicable box; please check only **ONE** box):

- 5 ☐ 1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7 ☐ 3 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ 4 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital** ▶
- 10 ☐ 6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)
- 11 ☐ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
- 12 ☐ 8 An organization that normally receives: (a) no more than 1/3 of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)
- 13 ☐ 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 5 through 12 above or (2) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name of supported organizations	(b) Box number from above

- 14 ☐ 0 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) Use cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a)	(b)	(c)	(d)	(e)
	1987	1986	1985	1984	Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	E198				E199
16 Membership fees received	E200				E201
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	E202				E203
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	E204				E205
19 Net income from unrelated business activities not included in line 18	E206				E207
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf	E208				E209
21 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	E210				E211
22 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets	E212				E213
23 Total of lines 15 through 22	E214				E215
24 Line 23 minus line 17	E216				E217
25 Enter 1% of line 23	E218				

26 Organizations described in box 10 or 11:

a Enter 2% of amount in column (e), line 24

b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1984 through 1987 exceeded the amount shown in 26a. Enter the sum of all excess amounts here

(Continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2.)**27 Organizations described in box 12, page 2:**

- a** Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1987) (1986) (1985) (1984)

- b** Attach a list showing, for 1984 through 1987, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 25 for the year or \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1987) (1986) (1985) (1984)

- 28** For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1984 through 1987, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions.)

Part V Private School Questionnaire

(To be completed **ONLY** by schools that checked box 6 in Part IV)

	Yes (1)	No (2)
29 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?	29	EQ20
30 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students, or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31	
32 Do you maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by you or on your behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	32d	
33 Do you discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance? (See instructions.)	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	33h	
34a Do you receive any financial aid or assistance from a governmental agency?	34a	
b Has your right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached separate statement.	34b	
35 Do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)	35	

Part VI Lobbying Expenditures by Public Charities (see instructions)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ☐ **a** If the organization belongs to an affiliated group (see instructions)
 Check here ☐ **b** If you checked **a** and "limited control" provisions apply (see instructions)

Limits on Lobbying Expenses		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total (grassroots) lobbying expenses to influence public opinion		
37	Total lobbying expenses to influence a legislative body		
38	Total lobbying expenses (add lines 36 and 37)		
39	Other exempt purpose expenses (see Part VI instructions)		
40	Total exempt purpose expenses (add lines 38 and 39) (see instructions)		
41	Lobbying nontaxable amount. Enter the smaller of \$1,000,000 or the amount determined under the following table—		
<p>If the amount on line 40 is—</p> <p>Not over \$500,000 20% of the amount on line 40</p> <p>Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000</p> <p>Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000</p> <p>Over \$1,500,000 \$225,000 plus 5% of the excess over \$1,500,000</p>			
42	Grassroots nontaxable amount (enter 25% of line 41) (Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)		
43	Excess of line 36 over line 42		
44	Excess of line 38 over line 41		

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45–50 for details.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenses During 4-Year Averaging Period				
	(a) 1988	(b) 1987	(c) 1986	(d) 1985	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenses (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenses (see instructions)					

Part VII Information Regarding Transfers, Transactions, and Relationships With Other Organizations
See instructions on reverse side.

See instructions on reverse side.

- | 51 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? | | Yes | No |
|---|--|-----|----|
| a Transfers of: | | | |
| (i) Cash | | | |
| (ii) Other assets | | | |
| b Transactions: | | | |
| (i) Sales of assets | | | |
| (ii) Purchases of assets | | | |
| (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 "Yes" to any of the above, complete the following schedule. The "Amount involved" column below should always indicate the value of the goods, other assets, or services given. In addition, if the organization received less than fair market value in any transaction or sharing arrangement, the column should include the value of the goods, other assets, or services received. | | | |

[illegible]

- 52a** 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) organizations) or in section 527? ☐ Yes ☐ No
- b** If "Yes," complete the following schedule.

[illegible]

Tape #3

file 1: records 1 to 10224: size 1877 ✓ C4 (1989)
file 1: eof after 10224 records: 19190448 bytes
file 2: records 1 to 364: size 838
file 2: eof after 364 records: 305032 bytes
file 3: records 1 to 486: size 562
file 3: eof after 486 records: 273132 bytes
eot
total length: 19768612 bytes

records

file 1 - 1989 xmpt C4 long form 10,224

file 2 - 1989 xmpt C3 ez 364

file 3 - 1989 xmpt C4 ez 486



EZ Form
990