

Documentation for the 1988 Private Foundation Study Tape

Tape Characteristics

- . Reel number SS5016.
- . Unlabelled.
- . 9 Track, 6250 BPI.
- . Tape contains the 1988 Private Foundation Study File

Characteristics of the 1988 Private Foundation Study File

- . ASCII data (numeric fields right-justified, left-blank-filled).
- . Created on a VAX 11/780 computer with an ULTRIX operating system.
- . Record length and block size fixed at 1790 (including a one character carriage return).
- . File contains 5111 records.

Contact Personnel

- . Alicia Meckstroth or Peggy Riley, Foreign Special Projects Section, 874-0317 or 874-0322.
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ALMdd if=/dev/nrmt1h bs=80

File # 1630mm.asc

1988 Private Foundation Study
Table of Contents File

This tape contains three files. Each file has the following characteristics:
ASCII data
fixed length records
blocked at one record per block

The files are:

1. Table of Contents
record length = 80
blocksize = 80
2. Record Layout
record length = 80
blocksize = 80
3. 1988 Private Foundation Study File
record length = 1790, including a 1-character carriage return
blocksize = 1790
record count = 5111

30+0 records in
30+0 records out

ALMdd if=/dev/nrmtlh bs=80

Doc. #1631m (Downloaded Version - 6/4/91)

1988 Form 990-PF Private Foundation Study
990PF Master File Record Element Specifications

Record Size = 1789

(1 of 4)

1790, including a one-character carriage return delimiter

E-No.	Element Description	Begin. Char.	Char. Length	Data Type*	Field Type/ Sign**
E001	(E001 not being used)				
E002	Employer ID No.	1	9	N	
E003	Name of Organization	10	35	A/N	
E004	State	45	2	A	
E005	Editor Code	47	3	N	G
E006	Er.Res. Clerk Code	50	3	N	G
E007	S.C./Cycle/Page/L.C.	53	10	N	
E008	Selection Sheet Sample Code	63	2	N	
E009	(E009 not being used)				
E010	Return Year	65	2	N	
E011	Accounting Period	67	4	N	
E012	(E012 not being used)				
E013	Foreign Organization Code	71	1	A	
E014	Type of Fdn. Code	72	1	A	
E015	Condition Code	73	1	A	
E016	Reject Code	74	1	A	
E017	507(B)1(B) Termination	75	1	A	
E018	507(B)1(A) Termination	76	1	A	
E019	Section 4940 Code	77	1	A	
E020	Part VII Question 4(A)	78	1	A	
E021	Part VII Question 5	79	1	A	
E022	Part VII Question 9	80	1	A	
E023	Part XV Op. Fdn. Code	81	1	A	
E024	Fair Market Value of Assets	82	12	NR	
E025	Cont., Gifts, Grants, Etc.	94	12	NR	
E026	Interest	106	12	NR	
E027	Dividends	118	12	NR	
E028	Gross Rents	130	12	NR	
E029	Net Gain (Loss) from Sale of Assets	142	12	NR	+/-
E030	Gross Profit (Loss) from Bus. Activ.	154	12	NR	
E031	Other Income (Loss)	166	12	NR	+/-
E032	Total Income (Loss) Col. A	178	12	NR	+/-
E033	Compensation of Officers-Col. A	190	12	NR	
E034	Other Salaries and Wages-Col. A	202	12	NR	
E035	Pension Plans-Col. A	214	12	NR	
E036	Legal Fees-Col. A	226	12	NR	
E037	Accounting Fees-Col. A	238	12	NR	
E038	Other Professional Fees-Col. A	250	12	NR	
E039	Interest-Col. A	262	12	NR	
E040	Taxes-Col. A	274	12	NR	
E041	Depreciation & Depletion	286	12	NR	
E042	Occupancy-Col. A	298	12	NR	
E043	Travel, Confs., Mtgs.-Col. A	310	12	NR	
E044	Printing and Publications-Col. A	322	12	NR	
E045	Other Expenses-Col. A	334	12	NR	
E046	Contributions, Gifts, Grants-Col. A	346	12	NR	
E047	Total Expenses-Col. A	358	12	NR	
E048	Excess Revenue Over Expenses	370	12	NR	+/-
E049	Total Income (Loss) Col. B	382	12	NR	+/-
E050	Total Expenses-Col. B	394	12	NR	

E051	Net Investment Income	406	12	NR	
E052	Compensation of Officers-Col. D	418	12	NR	
E053	Other Salaries and Wages-Col. D	430	12	NR	
E054	Pension Plans-Col. D	442	12	NR	
E055	Legal Fees-Col. D	454	12	NR	
E056	Accounting Fees-Col. A	466	12	NR	
E057	Other Professional Fees-Col. A	478	12	NR	
E058	Interest-Col. D	490	12	NR	
E059	Taxes-Col. D	502	12	NR	
E060	Occupancy-Col. D	514	12	NR	
E061	Travel, Confs., Mtgs.-Col. A	526	12	NR	
E062	Printing and Publications-Col. A	538	12	NR	
E063	Other Expenses-Col. D	550	12	NR	
E064	Contributions, Gifts, Grants-Col. D	562	12	NR	
E065	Total Expenses-Col. D	574	12	NR	
E066	Investments-Securities-Col. A	586	12	NR	
E067	Total Assets-Col. A	598	12	NR	
E068	Total Liabilities-Col. A	610	12	NR	
E069	Total Fund Bal./Net Worth-Col. A	622	12	NR	
E070	Cash-Col. B	634	12	NR	+/-
E071	Savings-Col. B	646	12	NR	+/-
E072	Accounts Receivable-Col. B	658	12	NR	
E073	Pledges Receivable-Col. B	670	12	NR	+/-
E074	Grants Receivable-Col. B	682	12	NR	+/-
E075	Receivables Due from Officers-Col. B	694	12	NR	
E076	Other Notes & Loans Recvble.-Col. B	706	12	NR	
E077	Inventories-Col. B	718	12	NR	+/-
E078	Prepaid Expenses-Col. B	730	12	NR	
E079	Investments-Securities-Col. B	742	12	NR	
E080	Invest.-Land, Bldgs, & Equip.-Col. B	754	12	NR	
E081	Investments-Mortgage Loans-Col. B	766	12	NR	
E082	Investments-Other-Col. B	778	12	NR	
E083	Land, Bldgs, and Equipment-Col. B	790	12	NR	
E084	Other Assets-Col. B	802	12	NR	
E085	Total Assets-Col. B	814	12	NR	
E086	Total Liabilities-Col. B	826	12	NR	
E087	Total Fund bal./Net Worth-Col. B	838	12	NR	
E088	Cash-Col. C	850	12	NR	+/-
E089	Savings-Col. C	862	12	NR	+/-
E090	Accounts Receivable-Col. C	874	12	NR	
E091	Pledge Receivable-Col. C	886	12	NR	+/-
E092	Grants Receivable-Col. C	898	12	NR	+/-
E093	Recvbls. Due From Ofcrs., Etc.-Col. C	910	12	NR	
E094	Other Notes & Loans Recvble.-Col. C	922	12	NR	
E095	Inventories-Col. C	934	12	NR	+/-
E096	Prepaid Expenses-Col. C	946	12	NR	
E097	Investments-Securities-Col. C	958	12	NR	
E098	Invest.-Land, Bldgs., Equip.-Col. C	970	12	NR	
E099	Investments-Mortgage Loans-Col. C	982	12	NR	
E100	Investment-Other-Col. C	994	12	NR	
E101	Land, Bldgs., Equip.-Col. C	1006	12	NR	
E102	Other Assets-Col. C	1018	12	NR	
E103	Total Assets-Col. C	1030	12	NR	
E104	Other Net Worth Increases	1042	12	NR	
E105	Net Worth Decreases	1054	12	NR	
E106	Average Payout Ratio	1066	12,6	DL	
E107	Net Investment Assets (Part V)	1078	12	NR	
E108	Multiply Line 4 by Line 3	1090	12	NR	
E109	Tax on Investment Income	1102	12	NR	
E110	Line 3 Minus Line 4	1114	12	NR	

E111	5% of Line 5	1126	12	NR	
E112	Tax on Investment Income	1138	12	NR	
E113	Income Tax Under Subtitle 4	1150	12	NR	
E114	Recoveries	1162	12	NR	
E115	Trust Income Distributions	1174	12	NR	
E116	Deductions from Distributable Amount	1186	12	NR	
E117	Distributable Amount as Adjusted	1198	12	NR	
E118	Multiply Line 1 by .0065	1210	12	NR	
E119	Grant Adm. Exp. Trtd. as QDs, 83-84	1222	12	NR	
E120	Grant Adm. Exp. Treated as QDs, 1985	1234	12	NR	
E121	Compensation of Officers-Part XII	1246	12	NR	
E122	Other Salaries and Wages-Part XII	1258	12	NR	
E123	Pension Plans, Empl. Bnfts.-Part XII	1270	12	NR	
<u>E124</u>	Legal Fees-Part XII	1282	12	NR	
E125	Accounting Fees-Part XII	1294	12	NR	
E126	Other Professional Fees-Part XII	1306	12	NR	
E127	Interest-Part XII	1318	12	NR	
E128	Taxes-Part XII	1330	12	NR	
E129	Occupancy-Part XII	1342	12	NR	
E130	Travel, Confs., Meetings-Part XII	1354	12	NR	
E131	Printing and Publications-Part XII	1366	12	NR	
E132	Other Expenses-Part XII	1378	12	NR	
E133	Total Grant Admin. Expenses	1390	12	NR	
E134	Expenses, Contributions, Gifts, Etc.	1402	12	NR	
E135	Program Related Investments	1414	12	NR	
E136	Amount Paid To Acquire Assets	1426	12	NR	
E137	Suitability Test	1438	12	NR	
E138	Cash Distribution Test	1450	12	NR	
E139	Excess Grant Admin. Expenses	1462	12	NR	
E140	Total Qualifying Distributions	1474	12	NR	
E141	Prior Excess Distributions Carryover	1486	12	NR	
E142	Distributions Out of Corpus	1498	12	NR	
E143	Remaining Amount Distributed	1510	12	NR	
E144	Excess Dist. Carryover Applied	1522	12	NR	
E145	Total Net Corpus	1534	12	NR	
E146	Amts. Treated As Distributions	1546	12	NR	
E147	Excess Dist. Carryover From 1980	1558	12	NR	
E148	Excess Dist. Carryover to 1986	1570	12	NR	
E149	Distributable Amount	1582	12	NR	
E150	Qualifying Distributions Applied	1594	12	NR	
E151	Undistributed Income	1606	12	NR	
E152	Direct Charit. Activities, line 2(a)	1618	12	NR	
E153	Direct Charit. Activities, line 2(b)	1630	12	NR	
E154	Direct Tech. and Other Assistance	1642	12	NR	
E155	All Other Direct	1654	12	NR	
E156	Total Direct Char. Activities	1666	12	NR	
E157	Total Program-Related Investments	1678	12	NR	
E158	Total Program-Related Admin. Exps.	1690	12	NR	
E159	Total Prgm.-Rel. Inv. & Admin. Exps.	1702	12	NR	
E160	Other Qualifying Distributions	1714	12	NR	
E161	Other Expenses Not in Lines 1-4	1726	12	NR	
E162	Status Code	1738	1	A	G
E163	Original date of edit	1739	9	D	G
E164	Modified date (error resolution)	1748	9	D	G
E165D	Number of times record is updated	1757	2	N	G
E166	Generated Sample Code	1759	2	N	G
E996	Document Locator Number	1761	14	N	
E997	Population Count	1775	5	N	
E998	Sample Count	1780	4	N	
E999	Weight	1784	6	DL	

* A = alpha; A/N = alphanumeric; D= date; DL = decimal, left justified;
N = numeric; NR = numeric, right justified.

** G = computer generated. Fields not marked "+/-" are positive-only fields.
Each record is delimited by a one-character carriage return.

183+0 records in

183+0 records out

005 - Editor Code

007 - Cycle/Page/L.C./S.C.

015 - Status Code Pg. 79

006 - Error Res. Clerk Code

008 - SSS Sample Code

016 - Reject Code

166 - Generated Sample Code

OMB No. 1545-0052

Form

990-PFDepartment of the Treasury
Internal Revenue Service**Return of Private Foundation****or Section 4947(a)(1) Trust Treated as a Private Foundation****Note:** You may be able to use a copy of this return to satisfy state reporting requirements.**1988**

010

For the calendar year 1988, or tax year beginning 1988, and ending 012 19 011

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

Name of organization

003

Employer identification number

002

Address (number and street)

State registration number (see instructions)

City or town, state, and ZIP code

004

Fair market value of assets at end of year

024

If application pending, check here ☐ Foreign organizations, check here ☐ 013 ☐ Please attach check or money order here

Check type of organization: 014

☐ Exempt private foundation☐ 4947(a)(1) trust☐ Other taxable private foundationIf the foundation is in a 60-month 017
termination under section
507(b)(1)(B), check here ☐Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here and see General Instructions. ☐The books are in care of ☐
Located at ☐Telephone no. ☐Check this box if your private
foundation status terminated
under section 507(b)(1)(A) 018 ☐**Part I Analysis of Support, Revenue, and Expenses**
(see instructions for Part I)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purpose
Support and Revenue				
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) _____)	029 +/-			
6 Net gain or (loss) from sale of assets not on line 10				
7 Capital gain net income				
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales minus returns and allowances				
b Minus: Cost of goods sold (attach schedule)	030 +/-			
c Gross profit (loss)	031 +/-			
11 Other income (attach schedule)				
12 Total (add lines 1 through 11)	032 +/-	049 +/-		
Operating and Administrative Expenses				
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)	046			064
25 Contributions, gifts, grants paid				
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-)				

Form 990-PF (1988)

Part II Balance Sheets		Attached schedules should be for end of year amounts only. (See instructions)		
		Beginning of year (a) Book Value	End of year (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 ▶ 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 (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 Worth	Organizations that use fund accounting, check here ▶ <input type="checkbox"/> 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 ▶ <input type="checkbox"/> 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 worth (see instructions)	069 +/-	087 +/-		
32 Total liabilities and fund balances/net worth (see instructions)				

Part III Analysis of Changes in Net Worth or Fund Balances

1 Total net worth or fund balances at beginning of year—Part II, column (a), line 31	
2 Enter amount from Part I, line 27a	104
3 Other increases not included in line 2 (itemize) ▶	
4 Add lines 1, 2, and 3	105
5 Decreases not included in line 2 (itemize) ▶	
6 Total net worth or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 31	

(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 _____			

[illegible]

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

2	Total of line 1, column (d)	
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.	106
4	Enter the net value of noncharitable-use assets for 1988 from Part IX, line 5	107
5	Multiply line 4 by line 3	108
6	Enter 1% of Part I, line 27b	
7	Add lines 5 and 6	
8	Enter the amount from Part XIII, line 6	
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.		

Form 990-PF (1988)

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> (attach copy of ruling letter if necessary—see instructions) and enter "N/A"	} Section 4940 Code 019
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	
c All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of line 27b	
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	
3 Add lines 1 and 2	
4 Tax under subtitle A (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	
5 Tax on investment income (line 3 minus line 4 (but not less than -0-))	109
6 Credits/Payments: (See General Instruction P if there is erroneous backup withholding.)	
a 1988 estimated tax payments/1987 overpayment credited to 1988	
b Exempt foreign organizations—tax withheld at source	
c Tax paid with application for extension of time to file (Form 2758)	
7 Total credits and payments (add lines 6a, b, and c)	
8 Enter any PENALTY for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	
9 TAX DUE. If the total of lines 5 and 8 is more than line 7, enter AMOUNT OWED	
10 OVERPAYMENT. If line 7 is more than the total of lines 5 and 8, enter the AMOUNT OVERPAID	
11 Enter the amount of line 10 you want: Credited to 1989 estimated tax ▶	Refunded ▶

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
1a 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 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.			
c Did you file Form 1120-POL?			
2 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.			
3 Have you made any changes, not previously reported to the IRS, in your governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes			020
4a Did you have unrelated business gross income of \$1,000 or more during the year?			
b If "Yes," have you filed a tax return on Form 990-T for this year?			021
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the schedule required by General Instruction I.			
6 Are the section 508(e) requirements 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?			
7 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.			
8a Enter states to which the foundation reports or with which it is registered (see instructions) ▶			
b If you answered 7 "Yes," 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			
9 Are you claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 1988 or fiscal year beginning in 1988 (see instructions for Part XV)? If "Yes," complete Part XV			022
10 Self-dealing (section 4941):			
a During the year did you (either directly or indirectly):			
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?			
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?			
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?			
(4) Pay compensation to or pay or reimburse the expenses of a disqualified person?			
(5) 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)?			
(6) 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.)			

Yes	No
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- Part VII** **Questions Regarding Regulations Section 53.4945-3**
- 10b** If you answered "Yes" to any of questions 10a(1) through (6), were the acts you engaged in excepted acts as described in regulations section 53.4941(d)-3 and 4?
- c** 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 that were not corrected by the first day of your tax year beginning in 1988?
- 11** 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)):
- a** Did you at the end of tax year 1988 have any undistributed income (lines 6d and e, Part XIV) for tax year(s) beginning before 1988?
If "Yes," list the years ▶ _____
- b** If "Yes" to 11a, 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 instruction.)
- c** If the provisions of section 4942(a)(2) are being applied to ANY of the years listed in 11a, list the years here.
▶ _____
- 12** Taxes on excess business holdings (section 4943):
- a** Did you hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
- b** If "Yes," did you have excess business holdings in 1988 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; after the lapse of the 10-year first phase holding period; or after the 15-year first phase holding period?
Note: You may use Schedule C, Form 4720, to determine if you had excess business holdings in 1988.
- 13** Taxes on investments that jeopardize charitable purposes (section 4944):
- a** Did you invest during the year any amount in a manner that would jeopardize the carrying out of your charitable purposes?
- 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 1988?
- 14** Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):
- a** During the year did you pay or incur any amount to:
- (1) 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?
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (4) 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)?
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?
- 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?
- c** 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.
- 15** Did any persons become substantial contributors during the tax year?
If "Yes," attach a schedule listing their names and addresses.
- 16** During this tax year did you maintain any part of your accounting/tax records on a computerized system?
- 17** Section 4947(a)(1) trusts filing Form 990-PF in lieu of Form 1041, enter the amount of tax-exempt interest received or accrued during the year ▶ \$ _____
- Part VIII** **Questions Regarding Regulations Section 53.4945-3**
- 18** If you are a private foundation, enter the amount of tax-exempt interest received or accrued during the year ▶ \$ _____
- 19** If you are a private foundation, enter the amount of tax-exempt interest received or accrued during the year ▶ \$ _____
- 20** If you are a private foundation, enter the amount of tax-exempt interest received or accrued during the year ▶ \$ _____
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- 96** If you are a private foundation, enter the amount of tax-exempt interest received or accrued during the

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

- | Part VIII Information About Officers, Directors, Trustees, and Key Personnel | | | | |
|--|---|---|-----------------------------------|--|
| 1 List all officers, directors, trustees, foundation managers and their compensation (see instructions): | | | | |
| Name and address | Title, and average hours per week devoted to position | Contributions to employee benefit plans | Expense account, other allowances | Compensation (If not paid, enter zero) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Part VIII Information About Officers, Directors, Trustees, etc. (continued)**2 Compensation of five highest paid employees. (other than included in line 1—see instructions) If none, enter NONE.**

Name and address of employees paid more than \$30,000	Title and time devoted to position	Contributions to employee benefit plans	Expense account, other allowances	Compensation

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

3 Five highest paid persons for professional services. (see instructions) If 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 IX Minimum Investment Return

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	
b Average of monthly cash balances	
c Fair market value of all other assets (see instructions)	
d Total (add lines a, b, and c)	
2 Acquisition indebtedness applicable to line 1 assets	
3 Line 1d minus line 2	
4 Cash deemed held for charitable activities—enter 1½% of line 3 (for greater amount, see instructions)	
5 Line 3 minus line 4	110
6 Minimum investment return (enter 5% of line 5)	111

Part X Computation of Distributable Amount (see instructions)

1 Minimum investment return from Part IX, line 6	
2 Total of:	
a Tax on investment income for 1988 from Part VI, line 5	112
b Income tax under subtitle A, for 1988	113
3 Distributable amount before adjustments (line 1 minus line 2)	
4 Additions to distributable amount:	
a Recoveries of amounts treated as qualifying distributions	114
b Income distributions from section 4947(a)(2) trusts	115
5 Line 3 plus line 4	
6 Deduction from distributable amount (see instructions)	116
7 Distributable amount as adjusted (line 5 minus line 6) (Also enter in Part XIV, line 1.)	117

Part XI Limitation on Grant Administrative Expenses

Calendar year (or fiscal year beginning in):	(a) 1988	(b) 1987	(c) 1986	(d) Total
1 Net value of noncharitable-use assets (see instructions)				118
2 Multiply line 1 by .0065				
3 Grant administrative expenses treated as qualifying distributions (from Part XI, line 7, from the 1987 Form 990-PF, and from Part XI, line 8, from the 1986 return.)				119
4 Grant administrative expenses for 1988 (from Part XII, line 13)				
5 Maximum amount of 1988 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 1988 (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 1988 (line 4 minus line 6)				

Note: The amount on line 7 will be used in completing the schedule for 1989 and 1990.

Part XII Schedule of Grant Administrative Expenses (see instructions before making any entries)

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	133

Part XIII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	134
a Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	135
b Program-related investments	136
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	
3 Amounts set aside for specific charitable projects that satisfy the:	137 +/-
a Suitability test (prior IRS approval required)	138 +/-
b Cash distribution test (attach the required schedule)	
4 Total (add lines 1, 2, and 3)	139
5 Enter excess grant administrative expenses from Part XI, line 6	140
6 Total qualifying distributions (line 4 minus line 5). Enter this amount in Part XIV, line 4	
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 1987	(c) 1987	(d) 1988
1 Distributable amount for 1988 from Part X				149
2 Undistributed income, if any, as of the end of 1987:				
a Enter amount for 1987 only				
b Total for prior years: 19____, 19____, 19____				
3 Excess distributions carryover, if any, to 1988:				
a From 1983				
b From 1984				
c From 1985				
d From 1986				
e From 1987				
f Total of 3a through e	141			
4 Qualifying distributions for 1988:				
a Applied to 1987, 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 1988 distributable amount				150
e Remaining amount distributed out of corpus	143			
5 Excess distributions carryover applied to 1988. (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 1987 (line 2a minus line 4a). Taxable amount—see instructions				
f Undistributed income for 1988 (line 1 minus lines 4d and 5). This amount must be distributed in 1989				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 1983 not applied on line 5 or line 7 (see instructions)	147			
9 Excess distributions carryover to 1989 (line 6a minus lines 7 and 8)	148			
10 Analysis of line 9:				
a Excess from 1984				
b Excess from 1985				
c Excess from 1986				
d Excess from 1987				
e Excess from 1988				

Form 990-PF (1988)

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 1988, enter the date of the ruling				
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).				
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for 1988, 1987, 1986, and 1985				
b 85% of line 2a				
c Qualifying distributions from Part XIII, line 6, for 1988, 1987, 1986, and 1985				
d Amounts included in line 2c not used directly for active conduct of exempt activities				
e Qualifying distributions made directly for active conduct of exempt activities (line 2c minus line 2d)				
3 Complete 3a, b, or c for the alternative test on which you rely:				
a "Assets" alternative test—enter:				
(1) Value of all assets				
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
b "Endowment" alternative test—Enter $\frac{2}{3}$ of minimum investment return shown in Part IX, line 6, for 1988, 1987, 1986, and 1985				
c "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 (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).)

- 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.

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

Check here ☐ if you only make contributions to pre-selected 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

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

Total				
Part XVII-A	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	Total—add lines 2a through d			156
3	Program-related investments (describe each type)			
a			
b			
c			
d	All other (attach schedule)			
e	Total—see instructions	157	158	159
4	Other qualifying distributions			160
5	Other expenses not included in lines 1–4			161

1	Describe on an attached schedule the bases (for example, time spent, salary expenses incurred, space utilized, etc.) used to allocate administrative expenses to the activities described in Part XVII-A.
2	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.
3	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 XVIII

- [illegible]

[illegible]

- [illegible]

Part XIX

- 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, this return and the information furnished hereon are true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

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

Signature of officer or trustee

Date _____

Title

Date _____

☐ Check if self-employed

Preparer's social security no.

E.I. No. ▶

ZIP code 1