

Reel: EM85PF

1985

Documentation for the 1985 Private Foundation Study Tape

File Characteristics

- . Reel number SOI85001.
- . ASCII data (numeric fields right-justified, left-blank-filled).
- . Record length and block size fixed at 1755 (including a one character carriage return).
- . Unlabelled.
- . 9 Track, 6250 BPI.
- . Created on a VAX 11/780 computer with an ULTRIX operating system.
- . File contains 1905 records.

Contact Personnel

- . Peggy Riley, Foreign Special Projects Section, 376-0199.
- . Elizabeth Nelson, Foreign Operations Section, 376-0311.

1985 Form 990-PF Private Foundation Study
990PF Master File Record Element Specifications

Record Size = 1774

(1 of 5)

Line No.	E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type ¹	Field Type/ Sign ²
1	E002	EIN	Employer ID No.	1	9	N	
2	E003	NAME	Name of Organization	10	35	A/N	
3	E004	STATE	State	45	2	A	
4	E005	EDITOR	Editor Code	47	2	N	G
5	E006	ERRES	Er.Res. Clerk Code	49	2	N	G
6	E007	SCPL	S.C./Cycle/Page/L.C.: E007-1 Service Center E007-3 Processing Year E007-5 Cycle Week E007-7 Page E007-9 Line Count	51	10	N	
7	E008	SAMPCD	Sample Code	61	2	N	
8	E009	ADMNEXP	Admin. Expense Rtn. Code	63	1	A	
9	E010	RTNYR	Return Year	64	2	N	
10	E011	ACCPER	Accounting Period: E011-1 Year E011-3 Month	66	4	N	
	E012		(E012 not being used)				
11	E013	FRGNCD	Foreign Organization Code	70	1	A	
12	E014	TYPE	Type of Fdn. Code	71	1	A	
13	E015	COND	Condition Code	72	1	A	
14	E016	REJECT	Reject Code	73	1	A	
15	E017	B1B	507(B)1(B) Termination	74	1	A	
16	E018	B1A	507(B)1(A) Termination	75	1	A	
17	E019	CD4940	Section 4940 Code	76	1	A	
18	E020	VII4A	Part VII Question 4(A)	77	1	A	
19	E021	VII5	Part VII Question 5	78	1	A	
20	E022	VII9	Part VII Question 9	79	1	A	
21	E023	OPERCD	Part XV Op. Fdn. Code	80	1	A	
22	E024	PGLFMV	Fair Market Value of Assets	81	12	NR	
23	E025	I1	Cont., Gifts, Grants, Etc.	93	12	NR	
24	E026	I3	Interest	105	12	NR	
25	E027	I4	Dividends	117	12	NR	
26	E028	I5	Gross Rents	129	12	NR	
27	E029	I6	Net Gain (Loss) from Sale of Assets	141	12	NR	+/-
28	E030	I10	Gross Profit (Loss) from Bus. Activ.	153	12	NR	+/-

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

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

Element name consists of part, line, and column (or sub-line) of item on return.

990PF Master File Record Element Specifications (Cont.)

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Line No.	E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type ¹	Field Type/ Sign ²
29	E031	I11	Other Income (Loss)	165	12	NR	+/-
30	E032	I12	Total Income (Loss) Col. A	177	12	NR	+/-
31	E033	I13A	Compensation of Officers-Col. A	189	12	NR	
32	E034	I14A	Other Salaries and Wages-Col. A	201	12	NR	
33	E035	I15A	Pension Plans-Col. A	213	12	NR	
34	E036	I16AA	Legal Fees-Col. A	225	12	NR	
35	E037	I16BA	Accounting Fees-Col. A	237	12	NR	
36	E038	I16CA	Other Professional Fees-Col. A	249	12	NR	
37	E039	I17A	Interest-Col. A	261	12	NR	
38	E040	I18A	Taxes-Col. A	273	12	NR	
39	E041	I19A	Depreciation & Depletion	285	12	NR	
40	E042	I20A	Occupancy-Col. A	297	12	NR	
41	E043	I21A	Travel, Confs., Mtgs.-Col. A	309	12	NR	
42	E044	I22A	Printing and Publications-Col. A	321	12	NR	
43	E045	I23A	Other Expenses-Col. A	333	12	NR	
44	E046	I25A	Contributions, Gifts, Grants-Col. A	345	12	NR	
45	E047	I26A	Total Expenses-Col. A	357	12	NR	
46	E048	I27AA	Excess Revenue Over Expenses	369	12	NR	+/-
47	E049	I12B	Total Income (Loss) Col. B	381	12	NR	+/-
48	E050	I26B	Total Expenses-Col. B	393	12	NR	
49	E051	I27BB	Net Investment Income	405	12	NR	
50	E052	I13D	Compensation of Officers-Col. D	417	12	NR	
51	E053	I14D	Other Salaries and Wages-Col. D	429	12	NR	
52	E054	I15D	Pension Plans-Col. D	441	12	NR	
53	E055	I16AD	Legal Fees-Col. D	453	12	NR	
54	E056	I16BD	Accounting Fees-Col. A	465	12	NR	
55	E057	I16CD	Other Professional Fees-Col. A	477	12	NR	
56	E058	I17D	Interest-Col. D	489	12	NR	
57	E059	I18D	Taxes-Col. D	501	12	NR	
58	E060	I20D	Occupancy-Col. D	513	12	NR	
59	E061	I21D	Travel, Confs., Mtgs.-Col. A	525	12	NR	
60	E062	I22D	Printing and Publications-Col. A	537	12	NR	
61	E063	I23D	Other Expenses-Col. D	549	12	NR	
62	E064	I25D	Contributions, Gifts, Grants-Col. D	561	12	NR	
63	E065	I26D	Total Expenses-Col. D	573	12	NR	
64	E066	I110A	Investments-Securities-Col. A	585	12	NR	
65	E067	I116A	Total Assets-Col. A	597	12	NR	
66	E068	I123A	Total Liabilities-Col. A	609	12	NR	
67	E069	I131A	Total Fund Bal./Net Worth-Col. A	621	12	NR	+/-
68	E070	I11B	Cash-Col. B	633	12	NR	+/-
69	E071	I12B	Savings-Col. B	645	12	NR	
70	E072	I13B	Accounts Receivable-Col. B	657	12	NR	+/-
71	E073	I14B	Pledges Receivable-Col. B	669	12	NR	+/-

990PF Master File Record Element Specifications (Cont.)

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Line No.	E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type ¹	Field Type/ Sign ²
72	E074	II5B	Grants Receivable-Col. B	681	12	NR	
73	E075	II6B	Receivables Due from Officers-Col. B	693	12	NR	
74	E076	II7B	Other Notes & Loans Recvble.-Col. B	705	12	NR	+/-
75	E077	II8B	Inventories-Col. B	717	12	NR	
76	E078	II9B	Prepaid Expenses-Col. B	729	12	NR	
77	E079	II10B	Investments-Securities-Col. B	741	12	NR	
78	E080	II11B	Invest.-Land, Bldgs, & Equip.-Col. B	753	12	NR	
79	E081	II12B	Investments-Mortgage Loans-Col. B	765	12	NR	
80	E082	II13B	Investments-Other-Col. B	777	12	NR	
81	E083	II14B	Land, Bldgs, and Equipment-Col. B	789	12	NR	
82	E084	II15B	Other Assets-Col. B	801	12	NR	
83	E085	II16B	Total Assets-Col. B	813	12	NR	
84	E086	II23B	Total Liabilities-Col. B	825	12	NR	
85	E087	II31B	Total Fund bal./Net Worth-Col. B	837	12	NR	+/-
86	E088	II1C	Cash-Col. C	849	12	NR	+/-
87	E089	II2C	Savings-Col. C	861	12	NR	
88	E090	II3C	Accounts Receivable-Col. C	873	12	NR	+/-
89	E091	II4C	Pledge Receivable-Col. C	885	12	NR	+/-
90	E092	II5C	Grants Receivable-Col. C	897	12	NR	
91	E093	II6C	Recvbls. Due From Ofcrs., Etc-Col. C	909	12	NR	
92	E094	II7C	Other Notes & Loans Recvble.-Col. C	921	12	NR	+/-
93	E095	II8C	Inventories-Col. C	933	12	NR	
94	E096	II9C	Prepaid Expenses-Col. C	945	12	NR	
95	E097	II10C	Investments-Securities-Col. C	957	12	NR	
96	E098	II11C	Invest.-Land, Bldgs., Equip.-Col. C	969	12	NR	
97	E099	II12C	Investments-Mortgage Loans-Col. C	981	12	NR	
98	E100	II13C	Investment-Other-Col. C	993	12	NR	
99	E101	II14C	Land, Bldgs., Equip.-Col. C	1005	12	NR	
100	E102	II15C	Other Assets-Col. C	1017	12	NR	
101	E103	II16C	Total Assets-Col. C	1029	12	NR	
102	E104	III3	Other Net Worth Increases	1041	12	NR	
103	E105	III5	Net Worth Decreases	1053	12	NR	
104	E106	V3	Average Payout Ratio	1065	12,8	DL	$\frac{12}{3.8}$
105	E107	V4	Net Investment Assets (Part V)	1077	12	NR	
106	E108	V5	Multiply Line 4 by Line 3	1089	12	NR	
107	E109	VI5	Tax on Investment Income	1101	12	NR	
108	E110	IX5	Line 3 Minus Line 4	1113	12	NR	
109	E111	IX6	5% of Line 5	1125	12	NR	

990PF Master File Record Element Specifications (Cont.)

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Line No.	E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type ¹	Field Type/ Sign ²
110	E112	X2A	Tax on Investment Income	1137	12	NR	
111	E113	X2B	Income Tax Under Subtitle 4	1149	12	NR	
112	E114	X4A	Recoveries	1161	12	NR	
113	E115	X4B	Trust Income Distributions	1173	12	NR	
114	E116	X6	Deductions from Distributable Amount	1185	12	NR	
115	E117	X7	Distributable Amount as Adjusted	1197	12	NR	
116	E118	XI2D	Multiply Line 1 by .0065	1209	12	NR	
117	E119	XI4D	Grant Adm. Exp. Trtd. as QDs, 83-84	1221	12	NR	
118	E120	XI6A	Grant Adm. Exp. Treated as QDs, 1985	1233	12	NR	
119	E121	XII1	Compensation of Officers-Part XII	1245	12	NR	
120	E122	XII2	Other Salaries and Wages-Part XII	1257	12	NR	
121	E123	XII3	Pension Plans, Empl. Bnfts.-Part XII	1269	12	NR	
122	E124	XII4	Legal Fees-Part XII	1281	12	NR	
123	E125	XII5	Accounting Fees-Part XII	1293	12	NR	
124	E126	XII6	Other Professional Fees-Part XII	1305	12	NR	
125	E127	XII7	Interest-Part XII	1317	12	NR	
126	E128	XII8	Taxes-Part XII	1329	12	NR	
127	E129	XII9	Occupancy-Part XII	1341	12	NR	
128	E130	XIII0	Travel, Confs., Meetings-Part XII	1353	12	NR	
129	E131	XIII1	Printing and Publications-Part XII	1365	12	NR	
130	E132	XIII2	Other Expenses-Part XII	1377	12	NR	
131	E133	XIII3	Total Grant Admin. Expenses	1389	12	NR	
132	E134	XIII1A	Expenses, Contributions, Gifts, Etc.	1401	12	NR	
133	E135	XIII1B	Program Related Investments	1413	12	NR	
134	E136	XIII2	Amount Paid To Acquire Assets	1425	12	NR	
135	E137	XIII3A	Suitability Test	1437	12	NR	+/-
136	E138	XIII3B	Cash Distribution Test	1449	12	NR	+/-
137	E139	XIII5	Excess Grant Admin. Expenses	1461	12	NR	
138	E140	XIII6	Total Qualifying Distributions	1473	12	NR	
139	E141	XIV3F	Prior Excess Distributions Carryover	1485	12	NR	
140	E142	XIV4C	Distributions Out of Corpus	1497	12	NR	
141	E143	XIV4E	Remaining Amount Distributed	1509	12	NR	
142	E145	XIV6A	Total Net Corpus	1521	12	NR	
143	E146	XIV7	Amts. Treated As Distributions	1533	12	NR	
144	E147	XIV8	Excess Dist. Carryover From 1980	1545	12	NR	
145	E148	XIV9	Excess Dist. Carryover to 1986	1557	12	NR	
146	E149	XIV1	Distributable Amount	1569	12	NR	
147	E150	XIV4D	Qualifying Distributions Applied	1581	12	NR	
148	E144	XIV5A	Excess Dist. Carryover Applied	1593	12	NR	
149	E151	XIV6F	Undistributed Income	1605	12	NR	
150	E152	XVII2A	Direct Charit. Activities, line 2(a)	1617	12	NR	
151	E153	XVII2B	Direct Charit. Activities, line 2(b)	1629	12	NR	
152	E154	XVII2C	Direct Tech. and Other Assistance	1641	12	NR	
153	E155	XVII2D	All Other Direct	1653	12	NR	
154	E156	XVII2E	Total Direct Char. Activities	1665	12	NR	

990PF Master File Record Element Specifications (Cont.)

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Line No.	E-No.	Element Name	Element Description	Begin. Char.	Char. Length	Data Type ¹	Field Type/ Sign ²
155	E157	XVII3EA	Total Program-Related Investments	1677	12	NR	
156	E158	XVII3EB	Total Program-Related Admin. Exps.	1689	12	NR	
157	E159	XVII3EC	Total Prgm.-Rel. Inv. & Admin. Exps.	1701	12	NR	
158	E160	XVII4	Other Qualifying Distributions	1713	12	NR	
159	E161	XVII5	Other Expenses Not in Lines 1-4	1725	12	NR	
160	E162	STATUS	Status Code	1737	1	A	G
161	E163	ORG					
		DATE	Original date of edit	*	9	D	G
162	E164	MOD					
		DATE	Modified date (error resolution)	*	9	D	G
163	E165	TIMES					
		UPD	Number of times record is updated	*	2	N	G
164	E166	E166	Generated Sample Code	1738	2	N	G
165	E997	E997	Population Count	1740	5	N	
166	E998	E998	Sample Count	1745	4	N	
167	E999	E999	Weight	1749	6	D	

Each record is delimited by a one character carriage return.

* These fields exist only on the ORACLE database, not on the final tape file.

001-Generated ID No.
 005-Editor Code
 006-Error Res. Clerk Code

007-Cycle/Page/L.C./S.C.
 008-Sample Code
 009-Admin. Expense Ptn. Code

015-Status Code
 016-Reject Code

Form **990-PF**

Return of Private Foundation

OMB No 1545-0052

Department of the Treasury
 Internal Revenue Service

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

1985 010

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

For the calendar year 1985, or tax year beginning 1985, and ending 1985

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

Employer identification number: 002
 State registration number (see instructions):
 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 foundation

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 _____ Telephone no. _____
 Located at _____

If the foundation is in a 60-month termination under section 507(b)(1)(B), check here 017
 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			
	5 a 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				
	8 Net short-term capital gain				
	9 Income modifications				
	10 a Gross sales minus returns and allowances				
	b Minus: Cost of goods sold (attach schedule)				
c Gross profit (loss)	030+/-				
11 Other income (attach schedule)	031+/-				
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
	16 a Legal fees	036			055
	b Accounting fees	037			056
	c Other professional fees	038			057
	17 Interest	039			058
	18 Taxes (attach schedule)	040			059
	19 Depreciation 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	
27 a 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 should be for end of year amounts only. (See instructions for col. (c).)		
		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 (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	
3 Other increases not included in line 2 (itemize) ▶	104
4 Add lines 1, 2, and 3	
5 Decreases not included in line 2 (itemize) ▶	105
6 Total net worth or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 31	

Part IV Capital Gains and Losses for Tax on Investment Income

(a) Kind of property. Indicate security, real estate, or other (specify)	(b) Description (examples: 100 sh. of "Z" Co., 2 story brick, etc.)	(c) How acquired P—Purchase D—Donation	(d) Date acquired (mo., day, yr.)	(e) Date sold (mo., day, yr.)
1				
(f) Gross sales price minus expense of sale	(g) Depreciation allowed (or allowable)	(h) Cost or other basis	(i) Gain or (loss) (f) plus (g) minus (h)	
Complete only for assets showing gain in column (i) and owned by the foundation on 12/31/69				
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (j) over col. (k), if any	(m) Losses (from col. (i)); Gains (excess of col. (i) gain over col. (l), but not less than zero)	
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 }	
3	Net short-term capital gain (loss) as defined in section 1222(5) and (6) If gain, also enter in Part I, line 8 (see instructions for line 8) If loss, enter -0- in Part I, line 8			

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

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

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

Were you liable for 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 years Calendar year (or fiscal year beginning in)	(b) Qualifying distributions	(c) Net value of noncharitable-use assets	(d) Payout ratio (column (b) divided by column (c))
1984			
1983			
1982			
1981			
1980			

2	Total of line 1, col. (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 1985 from line 5, Part IX	107
5	Multiply line 4 by line 3	108
6	Enter 1% of line 27b, Part I	
7	Add lines 5 and 6	
8	Enter the amount from line 6, Part XIII 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 VII Statements Regarding Activities (continued)

	Yes	No
b If you answered "Yes" to any of the questions 10a(1) through (6), were the acts you engaged in excepted acts as described in regulations section 53.4941(d)-3 and 4?	<input type="checkbox"/>	<input type="checkbox"/>
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 1985?	<input type="checkbox"/>	<input type="checkbox"/>
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 1985 have any undistributed income (lines 6d and e, Part XIV) for tax year(s) beginning before 1985?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
c If the provisions of section 4942(a)(2) are being applied to ANY of the years listed in 11a, list the years here and see the instructions ▶		
12 Taxes on excess business holdings (section 4943):		
a Did you hold more than 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/>	<input type="checkbox"/>
b If "Yes," did you have excess business holdings in 1985 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?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Note: You may use Schedule C, Form 4720, to determine if you had excess business holdings in 1985.</i>		
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?	<input type="checkbox"/>	<input type="checkbox"/>
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 1985?	<input type="checkbox"/>	<input type="checkbox"/>
14 Taxes on taxable expenditures (section 4945):		
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?	<input type="checkbox"/>	<input type="checkbox"/>
(2) Influence the outcome of any specific public election, or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/>	<input type="checkbox"/>
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/>	<input type="checkbox"/>
(4) Provide a grant to an organization, other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or after December 31, 1984, section 4940(d)(2)?	<input type="checkbox"/>	<input type="checkbox"/>
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
c If you answered "Yes" to question 14a(4), do you claim exemption from the tax because you maintained expenditure responsibility for the grant?	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes," attach the statement required.		
15 Did any persons become substantial contributors during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>

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

1 List all officers, directors, trustees, foundation managers and, if paid, their compensation for 1985 (see instructions):

Name and address	Title, and average hours per week devoted to position	Contributions to employee benefit plans	Expense account, other allowances	Compensation
Total				

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

2 Compensation of five highest paid employees for 1985 (other than included in line 1—see instructions):

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 for 1985 (see instructions):

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 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 1985 from Part VI, line 5	112	
b Income tax under subtitle A, for 1985	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		116
6 Deduction from distributable amount (see instructions)		
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) 1985	(b) 1984	(c) 1983	(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 in the two preceding years				
4 Enter the smaller of line 2 or line 3 in columns (b) and (c). In column (d) enter the total of columns (b) and (c)				119
5 Grant administrative expenses for 1985 (from Part XII, line 13)				
6 Maximum amount of 1985 grant administrative expenses that may be treated as qualifying distributions (line 2, column (d) minus line 4, column (d))	120			
7 Excess grant administrative expenses for 1985 (line 5 minus line 6; if negative, enter -0-; enter result on line 5, Part XIII)				
8 Grant administrative expenses treated as qualifying distributions in 1985 (line 5 minus line 7)				

Note: The amount on line 8 will be used in completing the schedule for 1986 and 1987.

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:	
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 1, 2, and 3)	
5 Enter excess grant administrative expenses from line 7, Part XI	139
6 Total qualifying distributions (line 4 minus line 5). Enter this amount on line 4, Part XIV	140
7 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income — enter 1% of line 27b, Part I (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 1984	(c) 1984	(d) 1985
1 Distributable amount for 1985 from Part X				149
2 Undistributed income, if any, as of the end of 1984:				
a Enter amount for 1984				
b Total for prior years:				
3 Excess distributions carryover, if any, to 1985:				
a From 1980				
b From 1981				
c From 1982				
d From 1983				
e From 1984				
f Total of 3a through e	141			
4 Qualifying distributions for 1985:				
a Applied to 1984, but not more than line 2a				
b Applied to undistributed income of prior years (Election required)				
c Treated as distributions out of corpus (Election required)	142			
d Applied to 1985 distributable amount				150
e Remaining amount distributed out of corpus	143			
5 Excess distributions carryover applied to 1985 (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 1984. Line 2a minus line 4a. Taxable amount—see instructions				
f Undistributed income for 1985. Line 1 minus lines 4d and 5. This amount must be distributed in 1986				151
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(D) or 4942(g)(3) (see instructions)	146			
8 Excess distributions carryover from 1980 not applied on line 5 or line 7 (see instructions)	147			
9 Excess distributions carryover to 1986. (Line 6a minus lines 7 and 8)	148			
10 Analysis of line 9:				
a Excess from 1981				
b Excess from 1982				
c Excess from 1983				
d Excess from 1984				
e Excess from 1985				

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

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 1985, enter the date of the ruling ▶
- b Check box to indicate whether you are a private operating foundation described in section 4942(j)(3) or 4942(i)(5)

	Tax year		Prior 3 Years		(e) Total
	(a) 1985	(b) 1984	(c) 1983	(d) 1982	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for 1985 (Part VIII for prior years).					
b 85% of line 2a					
c Qualifying distributions from Part XIII, line 6, for 1985 (Part X, line 4, for prior years)					
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 purposes (line 2c minus line 2d)					
3 Complete the alternative test in 3a, b, or c on which you rely:	Operating Foundation Code				
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 1/2 of minimum investment return shown in Part IX, line 6, for 1985 (enter 1/2 of comparable amount (Part VIII, line 6) for prior years)					
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

- If you make gifts, grants, awards (see instructions), etc., to individuals or organizations, check here and complete these items:
- 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	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
Name and address (home or business)				
a Paid during year				
Total				
b 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 a 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

Part XVII-B Supporting Data

- 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.
- 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.
- 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 Public Inspection

- Enter the date the notice of availability of the annual return appeared in a newspaper
- Enter the name of the newspaper
- 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	
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

Doc. #0038m (8/87)

- Form 990-PF Balance Sheet Reference For Editing From Schedules

ASSETS1. Cash:

Bank drafts	Depository
Cash in transit	Deposits in transit
Cashiers checks	"Due from banks"
Checking accounts	"Income fund"
Coin and Currency	Money orders
Collections in transit	Petty cash funds
Demand deposits	Traveler's checks

2. Savings and Temporary Cash Investments (Include only those investments which mature in one year or less; these are often referred to as "short term"):

Certificates of deposit (C.D.'s)
Commercial paper
Credit Union share accounts
Money market funds
Redemption fund
Savings accounts
Time certificates
U.S. Treasury bills
Other Governmental obligations that mature in less than one year

3. Accounts Receivable (Amounts to be received from the sale of goods or performance of services):

Accepted drafts
Bills of exchange
Bills receivable
Claims against vendors
Customers' acceptance liability
Customers' balance
Demand collateral
Due from customers
Employee cash advances (excluding persons listed on line 6)
Installment receivables
Refundable deposits left with suppliers
Trade receivables
Vouchers

4. Pledges Receivable:

Pledged support
Promised support

5. Grants Receivable:

Contributions, gifts, grants receivable

6. Receivables due from Officers, Directors, Trustees, and other Disqualified Persons:
 - Cash advances to above-listed persons
 - Secured and unsecured loans to the above-listed persons
 - Travel advances to above-listed persons

7. Other Notes and Loans Receivable (those which are not acquired as an investment and are not made to persons listed on line 6):
 - Loans to charitable organizations
 - Loans to individuals not listed on line 6
 - Scholarship loans

8. Inventories:
 - Materials, goods or supplies held for future periods.

9. Prepaid Expenses (prepayments of expenses attributable to one or more future accounting periods):
 - Prepaid advertising
 - Prepaid insurance
 - Prepaid interest
 - Prepaid pension costs
 - Prepaid rent
 - Prepaid taxes
 - Refunds due (not tax refunds--see line 15)

10. Investments--Securities (These are long-term securities which have been held for more than one year. If no maturity date given, enter security in line 10, not line 2.)
 - Bearer Bonds
 - Bonds of corporations
 - Bonds of foreign governments
 - Bonds of U.S., States, countries and cities
 - Closed stock
 - Common stock
 - Common trust funds
 - Debenture stock
 - Federal Reserve Bank stock
 - Joint Stock Land Bank bonds
 - Land trust certificates
 - Marketable securities
 - Municipal securities, bonds, loans
 - Mutual funds
 - Name of corporation - amount not further defined
 - National defense series bonds
 - Obligations of U.S. Government Instrumentalities including --
 - Bank of Cooperatives
 - Commodity Credit Corporation
 - Export-Import Bank
 - Farmers Home Administration
 - Federal Farm Mortgage Corporation

Obligations of U.S., Cont'd.:

- Federal Home Loan Bank
- Federal Housing Administration
- (Federal) Public Housing Authority
- Government National Mortgage Associations
- (Participating certificate)
- Home Owners Loan Corporation
- Postal Service Corporation
- Tennessee Valley Authority
- U.S. Maritime Commission
- Treasury bills
- Treasury certificates of indebtedness, including tax series
- Treasury notes
- All other instrumentalities of the U.S.

Obligations of--

- Guam
- Midway Island
- Panama Canal
- Puerto Rico
- Samoa Islands (American)
- Wake Islands

Participation certificates (FHLMC)

Paving certificates

Postal savings bonds

Preferred stock

Public housing authority bonds

Savings and loan investments

Special revenue and assessment bonds

Stock of --

- Federal Deposit Insurance Corporation (FDIC)
- Federal National Mortgage Association (FNMA)
- Federal Reserve Bank (FRB)

Treasury bills

Treasury bonds

Treasury certificates of indebtedness,
including tax series

Treasury notes

Treasury stock

United States savings bonds

Warrants

11. Investments -- Land, Buildings and Equipment (do not include land, buildings, and equipment used by the organization in conducting its charitable activities):

- Building sites and land held for investment purposes
- Capital leases
- Construction in progress
- Depletable assets held for investment
- Depreciable assets held for investment
- Equipment investments
- Investments in roads, equipment, rolling stock
- Land investments
- Land rights
- Leases of buildings or equipment

Mineral rights
Mines
Mining rights
Oil wells
Real estate investments
Rental properties
Timber tracts

12. Investments -- Mortgage Loans (do not include charitable program-related investments reportable on line 15):

Land contracts
Mortgages receivable
Mortgages pending settlement
Real estate loans

13. Investments -- Other (held for more than one year):

Advances
Bank certificates
Cash value of life insurance
Certificates of investment
Investments in art, coin collections, gold, gems, paintings, etc.
Miscellaneous loan income (not specified for other line items)
Patronage dividends
Savings and loan investments

14. Land, Buildings, and Equipment (those fixed assets owned and used by the foundation for conducting its charitable activities. Do not include land, buildings, and equipment held as investments and reported on line 11):

Automobiles
Building sites and other land used for charitable activities
Child care facilities
Construction in progress
Depletable charitable-use assets
Depreciable charitable-use assets
Emergency facilities
Equipment
Furniture and fixtures
Museums
Office buildings, furniture, machines and equipment
Old-age homes
On-the-job training facilities
Real estate held for charitable activities
Structures that house operations
Tools
Transportation equipment

15. Other Assets (includes items not reported on lines 1 through 14):

Claims
Construction reserve land
Coupons

Deferred income
Deferred royalties
Deposits on contracts
Dividends receivable
Due from financing
Escrow deposits
Federal tax refund
Guaranty deposits
Income tax refunds
Interest discounts
Interest receivable
Interest-free (or low-interest) loans made to tax-exempt organizations
for charitable programs
Judgments
Lease contracts receivable
Overdraft protection
Program-related investments
Recapitalization expense

16. Total Assets:

The sum of lines 1 through 15.

LIABILITIES

17. Accounts payable and accrued expenses:

Accounts and notes payable
Accrued payroll taxes
Additional costs on contracts
Advances on contracts, sales, and other items
Construction advances
Credit balances
Interest payable
Payable to banks, brokers, dealers
Salaries payable
Trade creditors
Vouchers payable
Wages payable

18. Grants Payable:

Contributions, gifts or grants which the foundation has made a
commitment to pay to another organization or individual.

19. Support and Revenue Designated for Future Periods:

Contributions, gifts or grants made to (not by) the foundation which
have been designated as payable for or applicable to one or more
future years by terms of the gift or contract. Do not include
contributions, gifts or grants received which are not restricted as to
when they can be used.

20. Loans from Officers, Directors, Trustees, and Other Disqualified Persons
(do not include items listed on line 21):

- Advances from officers, etc.
- Borrowed funds from officers, etc.
- Certificates of indebtedness to officers, etc.
- Debts to officers, etc.
- Funded debt unmatured (from officers, etc.)
- Loans and bills payable to officers, etc.
- Notes payable to officers, etc.
- Obligations to officers, etc.
- Promissory notes payable to officers, etc.

21. Mortgages and Other Notes Payable (do not include loans from officers,
etc., listed on line 20):

- Borrowed funds
- Capital debentures
- Capital lease obligation
- Capital notes
- Certificates of indebtedness
- Commercial paper
- Convertible capital notes
- Debts payable
- Debentures
- Loans
- Mortgage certificates
- Mortgages payable
- Notes payable
- Real estate mortgages

22. Other Liabilities (include items not reported on lines 17 through 21):

- Advance ticket sales
- Benefit plans (employee funds held in trust)
- Borrowed securities
- Claims
- Commissions, employee benefits, bonuses, etc.
- Customer deposits
- Employee accounts and funds held in trust
- Commissions
- Contributions to benefit plans
- Bonuses
- Options
- Vacation pay
- Deferred compensation
- Profit-sharing plans
- Funds held in trust for others
- Options
- Reserve for expense items, such as rent, interest, utilities
- Savings bond club deposits
- Taxes

23. Total Liabilities

The sum of lines 17 through 22.

TWO-DIGIT SERVICE CENTER CODES

<u>SERVICE CENTER</u>	<u>CODE</u>
Andover	08
Atlanta	07
Austin	18
Brookhaven	19
Cincinnati	17
Fresno	89
Kansas City	09
Memphis	49
Ogden	29
Philadelphia	28

TWO-LETTER STATE AND TERRITORY ABBREVIATIONS

<u>STATE</u>	<u>ABB</u>	<u>STATE</u>	<u>ABB</u>
Alabama.....	AL	Montana.....	MT
Alaska.....	AK	Nebraska.....	NE
Arizona.....	AZ	Nevada.....	NV
Arkansas.....	AR	New Hampshire.....	NH
California.....	CA	New Jersey.....	NJ
Canal Zone.....	CZ	New Mexico.....	NM
Colorado.....	CO	New York.....	NY
Connecticut.....	CT	North Carolina.....	NC
Delaware.....	DE		
District of Columbia.....	DC	North Dakota.....	ND
Florida.....	FL	Ohio.....	OH
Georgia.....	GA	Oklahoma.....	OK
Guam.....	GU	Oregon.....	OR
Hawaii.....	HI		
Idaho.....	ID	Pennsylvania.....	PA
Illinois.....	IL	Puerto Rico.....	PR
Indiana.....	IN	Rhode Island.....	RI
Iowa.....	IA	South Carolina.....	SC
Kansas.....	KS	South Dakota.....	SD
Kentucky.....	KY	Tennessee.....	TN
Louisiana.....	LA	Texas.....	TX
Maine.....	ME	Utah.....	UT
Maryland.....	MD	Vermont.....	VT
Massachusetts.....	MA	Virgin Islands.....	VI
Michigan.....	MI	Virginia.....	VA
Minnesota.....	MN	Washington.....	WA
Mississippi.....	MS	West Virginia.....	WV
Missouri.....	MO	Wisconsin.....	WI
		Wyoming.....	WY
		All Others.....	AO

Doc. #0643m (3/23/89)

Explanation of Codes on the 1985 Private Foundation Study File

<u>Element Number</u>	<u>Item</u>	<u>Valid Codes and Explanations</u>
e007	SCPL	Service Center (2 digits): 07 Atlanta 18 Austin 19 Brookhaven 17 Cincinnati 89 Fresno 09 Kansas City 29 Ogden 28 Philadelphia Cycle: Year 86,87,88,89 Week 01-53, 99 Page: 01-20, 99 Line count: 01-20, 99
e008	Edited Sample Code	Size of Book Value of Assets 91 Under \$100,000 92 \$100,000 under \$1,000,000 93 \$1,000,000 under \$10,000,000 94 \$10,000,000 under \$50,000,000 95 \$50,000,000 or more <u>Note:</u> Edited Sample Code may not match asset category in cases where the asset amount is changed after initial input. Use Generated Sample Code (e167) to determine accurate asset category.
e009	Administrative Expense Return Code	Y-Yes N-No
e013	Foreign Organization Code	Y-Yes N-No
e014	Type of Foundation Code	T.I.R. Code section 4947(a)(1) trust 0-Other taxable private foundation

<u>Element Number</u>	<u>Item</u>	<u>Valid Codes and Explanations</u>
e015	Condition Code	F-Final return I-Imputed return L-Less than 12-month accounting period S-Substituted return Blank-All other returns
e016	Reject Code	W-Wrong type of organization P-Problem return
e017	507(b)(1)(B) Termination	Y-Yes N-No
e018	507(b)(1)(A) Termination	Y-Yes N-No
e019	4940 Excise Tax Code	A-Exempt operating foundation (no tax) B-Domestic organization meeting requirements of section 4940(e) (1% tax) C-All other organizations (Domestic: 2% tax, Foreign: 4% tax)
e020	Part VII, Question 4(a)	Y-Yes N-No
e021	Part VII, Question 5	Y-Yes N-No
e022	Part VII, Question 9	Y-Yes N-No
e023	Operating Function Code	Y-Yes N-No
e162	Status Code	T-Test Release (errors present) R-Reject return I-Incomplete return C-Correct return A-Accepted with errors
		<u>Note:</u> There are no Status Code T, R, or I returns on the final study file.
e167	Generated Sample Code	See Edited Sample Code for asset categories