

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	
<b>e</b>	Reduction claimed for blockage or other factors (attach detailed explanation) ▶	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	
<b>3</b>	Line 1d minus line 2	<b>3</b>	
<b>4</b>	Cash deemed held for charitable activities--Enter 1½% of line 3 (for greater amount see instructions)	<b>4</b>	
<b>5</b>	<b>Net Value of noncharitable-use assets</b> -- Line 3 minus line 4. (Enter in Part V, line 4.)	<b>5</b>	<b>e110</b>
<b>6</b>	<b>Minimum investment return.</b> (Enter 5% of line 5.)	<b>6</b>	<b>e111</b>

**Part XI Distributable Amount (see instructions)** (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	
<b>2a</b>	Tax on investment income for 1993 from Part VI, line 5	<b>2a</b>	<b>e112</b>
<b>b</b>	Income tax under Subtitle A, for 1993	<b>2b</b>	<b>e113</b>
<b>c</b>	Line 2a plus line 2b	<b>2c</b>	
<b>3</b>	Distributable amount be adjustments (line minus line 2c)	<b>3</b>	
<b>4a</b>	Recoveries of amounts treated as qualifying distributions	<b>4a</b>	<b>e114</b>
<b>b</b>	<b>Income distributions from section 4947(a)(2) trusts</b>	<b>4b</b>	<b>e115</b>
<b>c</b>	Line 4a plus line 4b	<b>4c</b>	
<b>5</b>	Line 3 plus line 4c	<b>5</b>	
<b>6</b>	<i>Deduction from distributable amount (see instructions)</i>	<b>6</b>	<b>e116</b>
<b>7</b>	<b>Distributable amount</b> as adjusted (line 5 minus line 6). (Also enter in Part XIII, line 1.)	<b>7</b>	<b>e117</b>

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.--total from Part I, column (d), line 26	<b>1a</b>	<b>e134</b>
<b>b</b>	Program-related investments--total of lines 1-3 of Part IX-B	<b>1b</b>	<b>e135</b>
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	<b>e136</b>
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	<b>e137</b>
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	<b>e138</b>
<b>4</b>	<b>Qualifying distributions</b> (add lines 1a thru 3b). (Enter in Part V, line 8, and Part XIII, line 4)	<b>4</b>	<b>e140</b>
<b>5</b>	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)	<b>5</b>	
<b>6</b>	Adjusted qualifying distributions (line 4 minus line 5)	<b>6</b>	

**Note:** The amount on line 6 is used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the 49409E) reduction of tax in those years.