

**Return of Certain Excise Taxes on Charities
and Other Persons Under Chapters 41 and
42 of the Internal Revenue Code**
(Sections 4911, 4912, 4941, 4942, 4943, 4944, 4945, and 4955)
▶ See separate instructions.

1994

Department of the Treasury
Internal Revenue Service

For calendar year 1994 or other tax year beginning _____, 1994, and ending _____, 19 _____

| | |
|---|--|
| Name of foundation or public charity Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address) City or town, state, and ZIP code | Employer identification number Check box for type of annual return: <input type="checkbox"/> Form 990 <input type="checkbox"/> Form 990-EZ <input type="checkbox"/> Form 990-PF <input type="checkbox"/> Form 5227 |
|---|--|

| | | Yes | No |
|---|--|-----|----|
| A Is the organization a foreign private foundation within the meaning of section 4948(b)? | | | |
| B Has corrective action been taken on any transaction that resulted in Chapter 42 taxes being reported on this form? | | | |

If "Yes," attach a detailed documentation and description of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ▶ \$ _____. For any uncorrected acts, attach explanation (see instructions).

Part I Taxes on Private Foundation or Public Charity (Sections 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), and 4955(a)(1))

| | | |
|--|----------|--|
| 1 Tax on undistributed income—Schedule B, line 4 | 1 | |
| 2 Tax on excess business holdings—Schedule C, line 7 | 2 | |
| 3 Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e) | 3 | |
| 4 Tax on taxable expenditures—Schedule E, Part I, column (g) | 4 | |
| 5 Tax on political expenditures—Schedule F, Part I, column (e) | 5 | |
| 6 Tax on excess lobbying expenditures—Schedule G, line 4 | 6 | |
| 7 Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e) | 7 | |
| 8 Total (add lines 1–7) | 8 | |

Part II-A Taxes on Self-Dealers, Foundation Managers, and Organization Managers (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), and 4955(a)(2))

| | | | | |
|---|--|---|---|---|
| (a) Name and address of person subject to tax | | | | (b) Taxpayer identifying number |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| | (c) Tax on self-dealing— Schedule A, Part II, col. (d), and Part III, col. (d) | (d) Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d) | (e) Tax on taxable expenditures— Schedule E, Part II, col. (d) | (f) Tax on political expenditures— Schedule F, Part II, col. (d) |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| Total | | | | |
| | (g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d) | | (h) Total—Add cols. (c) through (g) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| Total | | | | |

Part II-B Summary of Taxes (See Tax Payments under General Instructions)

| | | |
|--|----------|--|
| 1 Enter the total taxes listed in Part II-A, column (h), that apply to self-dealers, foundation managers, and organization managers who sign this form. If all sign, enter the total amount from Part II-A, column (h) | 1 | |
| 2 Total tax. Add Part I, line 8, and Part II-B, line 1. (Make check(s) or money order(s) payable to the Internal Revenue Service.) | 2 | |

SCHEDULE A.—Initial Taxes on Self-Dealing (Section 4941)

| Part I Acts of Self-Dealing and Tax Computation | | | |
|--|----------------------------|--|--|
| (a) Act number | (b) Date of act | (c) Description of act | |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| (d) Question number from Form 990-PF, Part VII, or Form 5227, Part VI, applicable to the act | (e) Amount involved in act | (f) Initial tax on self-dealing (5% of col. (e)) | (g) Tax on foundation managers (if applicable) (lesser of \$10,000 or 2½% of col. (e)) |
| | | | |
| | | | |
| | | | |
| | | | |

| Part II Summary of Tax Liability of Self-Dealers and Proration of Payments | | | |
|---|-----------------------------------|---|--|
| (a) Names of self-dealers liable for tax | (b) Act no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions) |
| | | | |
| | | | |
| | | | |
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| | | | |

| Part III Summary of Tax Liability of Foundation Managers and Proration of Payments | | | |
|---|-----------------------------------|---|--|
| (a) Names of foundation managers liable for tax | (b) Act no. from Part I, col. (a) | (c) Tax from Part I, col. (g), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
| | | | |
| | | | |
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SCHEDULE B.—Initial Tax on Undistributed Income (Section 4942)

| | | | |
|---|---|---|--|
| 1 | Undistributed income for years before 1993 (from Form 990-PF for 1994, Part XIII, line 6d) | 1 | |
| 2 | Undistributed income for 1993 (from Form 990-PF for 1994, Part XIII, line 6e) | 2 | |
| 3 | Total undistributed income at end of current tax year beginning in 1994 and subject to tax under section 4942 (add lines 1 and 2) | 3 | |
| 4 | Tax —Enter 15% of line 3 here and on page 1, Part I, line 1. | 4 | |

SCHEDULE C.—Initial Tax on Excess Business Holdings (Section 4943)

Business Holdings and Computation of Tax

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number ▶

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) . ▶

| | | (a) Voting stock (profits interest or beneficial interest) | (b) Value | (c) Nonvoting stock (capital interest) |
|---|----------|---|--------------|--|
| 1 Foundation holdings in business enterprise | 1 | % | % | |
| 2 Permitted holdings in business enterprise | 2 | % | % | |
| 3 Value of excess holdings in business enterprise | 3 | | | |
| 4 Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach explanation) | 4 | | | |
| 5 Taxable excess holdings in business enterprise—line 3 minus line 4 | 5 | | | |
| 6 Tax—Enter 5% of line 5 | 6 | | | |
| 7 Total tax —Add amounts on line 6, columns (a), (b), and (c); enter total here and on page 1, Part I, line 2 | 7 | | | |

SCHEDULE D.—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)

Part I Investments and Tax Computation

| (a) Investment number | (b) Date of investment | (c) Description of investment | (d) Amount of investment | (e) Initial tax on foundation (5% of col. (d)) | (f) Initial tax on foundation managers (if applicable)—(lesser of \$5,000 or 5% of col. (d)) |
|---|------------------------|-------------------------------|--------------------------|--|--|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| Total —column (e). Enter here and on page 1, Part I, line 3 | | | | | |
| Total —column (f). Enter total (or prorated amount) here and in Part II, column (c), below | | | | | |

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

| (a) Names of foundation managers liable for tax | (b) Investment no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
|---|--|---|--|
| | | | |
| | | | |
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SCHEDULE E.—Initial Taxes on Taxable Expenditures (Section 4945)

| Part I Expenditures and Computation of Tax | | | | |
|---|------------|---------------------------|---|---|
| (a) Item number | (b) Amount | (c) Date paid or incurred | (d) Name and address of recipient | (e) Description of expenditure and purposes for which made |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| (f) Question number from Form 990-PF, Part VII, or Form 5227, Part VI, applicable to the expenditure | | | (g) Initial tax imposed on foundation (10% of col. (b)) | (h) Initial tax imposed on foundation managers (if applicable)—(lesser of \$5,000 or 2½% of col. (b)) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total —column (g). Enter here and on page 1, Part I, line 4 | | | | |
| Total —column (h). Enter total (or prorated amount) here and in Part II, column (c), below | | | | |

| Part II Summary of Tax Liability of Foundation Managers and Proration of Payments | | | |
|--|------------------------------------|---|--|
| (a) Names of foundation managers liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (h), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
| | | | |
| | | | |
| | | | |

SCHEDULE F.—Initial Taxes on Political Expenditures (Section 4955)

| Part I Expenditures and Computation of Tax | | | | | |
|---|------------|---------------------------|--|---|--|
| (a) Item number | (b) Amount | (c) Date paid or incurred | (d) Description of political expenditure | (e) Initial tax imposed on organization or foundation (10% of col. (b)) | (f) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b)) |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| Total —column (e). Enter here and on page 1, Part I, line 5 | | | | | |
| Total —column (f). Enter total (or prorated amount) here and in Part II, column (c), below | | | | | |

| Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments | | | |
|---|------------------------------------|---|--|
| (a) Names of organization managers or foundation managers liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
| | | | |
| | | | |
| | | | |

SCHEDULE G.—Tax on Excess Lobbying Expenditures (Section 4911)

| | | |
|----------|---|----------|
| 1 | Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule A (Form 990), Part VI-A, column (b), line 43). (See instructions before making entry.) | 1 |
| 2 | Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule A (Form 990), Part VI-A, column (b), line 44). (See instructions before making entry.) | 2 |
| 3 | Taxable lobbying expenditures—enter the larger of line 1 or line 2 | 3 |
| 4 | Tax —Enter 25% of line 3 here and on page 1, Part I, line 6 | 4 |

SCHEDULE H.—Taxes on Disqualifying Lobbying Expenditures (Section 4912)

Part I Expenditures and Computation of Tax

| (a) Item number | (b) Amount | (c) Date paid or incurred | (d) Description of lobbying expenditures | (e) Tax imposed on organization (5% of col. (b)) | (f) Tax imposed on organization managers (if applicable)—(5% of col. (b)) |
|--|------------|---------------------------|--|--|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| Total —column (e). Enter here and on page 1, Part I, line 7 | | | | | |

Total—column (f). Enter total (or prorated amount) here and in Part II, column (c), below

Part II Summary of Tax Liability of Organization Managers and Proration of Payments

| (a) Names of organization managers liable for tax | (b) Item no. from Part I, col. (a) | (c) Tax from Part I, col. (f), or prorated amount | (d) Manager's total tax liability (add amounts in col. (c)) (see instructions) |
|---|------------------------------------|---|--|
| | | | |
| | | | |
| | | | |

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

| | | |
|---|---------------------|------|
| Signature of officer or trustee | Title | Date |
| Signature (and organization name if applicable) of self-dealer, foundation manager, or organization manager | | Date |
| Signature (and organization name if applicable) of self-dealer, foundation manager, or organization manager | | Date |
| Signature (and organization name if applicable) of self-dealer, foundation manager, or organization manager | | Date |
| Signature of individual or firm preparing the return | Address of preparer | Date |