

**Return of Private Foundation  
or Section 4947(a)(1) Nonexempt Charitable Trust  
Treated as a Private Foundation**

**1996**

Department of the Treasury  
Internal Revenue Service

**Note:** The organization may be able to use a copy of this return to satisfy state reporting requirements.

**For calendar year 1996, or tax year beginning , 1996, and ending , 19 .**

<b>Use the IRS label. Otherwise, please print or type. See Specific Instructions.</b>	Name of organization		<b>A Employer identification number</b> :
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	<b>B State registration number</b> (see instruction F)
	City or town, state, and ZIP code		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>
<b>H</b> Check type of organization: <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			<b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>2.</b> Organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> <b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> <b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/> <b>G</b> If address changed, check here <input type="checkbox"/>
<b>I Fair market value of all assets at end of year</b> (from Part II, col. (c), line 16) <b>\$</b>		<b>J Accounting method:</b> <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ <i>(Part I, column (d) must be on cash basis.)</i>	

<b>Part I Analysis of Revenue and Expenses</b> <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 8 of the instructions).)</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule)				
	<b>2</b> Contributions from split-interest trusts . . . . .				
	<b>3</b> Interest on savings and temporary cash investments				
	<b>4</b> Dividends and interest from securities . . . . .				
	<b>5a</b> Gross rents . . . . .				
	<b>b</b> (Net rental income or (loss) _____)				
	<b>6</b> Net gain or (loss) from sale of assets not on line 10				
	<b>7</b> Capital gain net income (from Part IV, line 2) . . . . .				
	<b>8</b> Net short-term capital gain . . . . .				
	<b>9</b> Income modifications . . . . .				
	<b>10a</b> Gross sales less returns and allowances				
	<b>b</b> Less: Cost of goods sold . . . . .				
<b>c</b> Gross profit or (loss) (attach schedule) . . . . .					
<b>11</b> Other income (attach schedule) . . . . .					
<b>12 Total</b> (add lines 1 through 11) . . . . .					
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc.				
	<b>14</b> Other employee salaries and wages . . . . .				
	<b>15</b> Pension plans, employee benefits . . . . .				
	<b>16a</b> Legal fees (attach schedule) . . . . .				
	<b>b</b> Accounting fees (attach schedule) . . . . .				
	<b>c</b> Other professional fees (attach schedule) . . . . .				
	<b>17</b> Interest . . . . .				
	<b>18</b> Taxes (attach schedule) (see page 11 of the instructions)				
	<b>19</b> Depreciation (attach schedule) and depletion . . . . .				
	<b>20</b> Occupancy . . . . .				
	<b>21</b> Travel, conferences, and meetings . . . . .				
	<b>22</b> Printing and publications . . . . .				
	<b>23</b> Other expenses (attach schedule) . . . . .				
	<b>24 Total</b> operating and administrative expenses (add lines 13 through 23) . . . . .				
<b>25</b> Contributions, gifts, grants paid . . . . .					
<b>26 Total</b> expenses and disbursements (add lines 24 and 25) . . . . .					
<b>27a</b> Excess of revenue over expenses and disbursements (line 12 minus line 26) . . . . .					
<b>b</b> Net investment income (if negative, enter -0-) . . . . .					
<b>c</b> Adjusted net income (if negative, enter -0-) . . . . .					

<b>Part II Balance Sheets</b> Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash—non-interest-bearing . . . . .			
	2 Savings and temporary cash investments . . . . .			
	3 Accounts receivable ▶ . . . . .			
	Less: allowance for doubtful accounts ▶ . . . . .			
	4 Pledges receivable ▶ . . . . .			
	Less: allowance for doubtful accounts ▶ . . . . .			
	5 Grants receivable . . . . .			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 12 of the instructions) . . . . .			
	7 Other notes and loans receivable (attach schedule) ▶ . . . . .			
	Less: allowance for doubtful accounts ▶ . . . . .			
	8 Inventories for sale or use . . . . .			
	9 Prepaid expenses and deferred charges . . . . .			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule) . . . . .			
	c Investments—corporate bonds (attach schedule) . . . . .			
	11 Investments—land, buildings, and equipment: basis ▶ . . . . .			
Less: accumulated depreciation (attach schedule) ▶ . . . . .				
12 Investments—mortgage loans . . . . .				
13 Investments—other (attach schedule) . . . . .				
14 Land, buildings, and equipment: basis ▶ . . . . .				
Less: accumulated depreciation (attach schedule) ▶ . . . . .				
15 Other assets (describe ▶ . . . . . )				
16 <b>Total</b> assets (to be completed by all filers—see page 13 of the instructions) . . . . .				
<b>Liabilities</b>	17 Accounts payable and accrued expenses . . . . .			
	18 Grants payable . . . . .			
	19 Deferred revenue . . . . .			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule) . . . . .			
	22 Other liabilities (describe ▶ . . . . . )			
	23 <b>Total</b> liabilities (add lines 17 through 22) . . . . .			
<b>Net Assets</b>	<b>Organizations that follow SFAS 117, check here ▶</b> <input type="checkbox"/>			
	24 Unrestricted . . . . .			
	25 Temporarily restricted . . . . .			
	26 Permanently restricted . . . . .			
	<b>Organizations that do not follow SFAS 117, check here ▶</b> <input type="checkbox"/>			
	27 Capital stock, trust principal, or current funds . . . . .			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
29 Retained earnings, accumulated income, endowment, or other funds				
30 <b>Total</b> net assets or fund balances (see page 14 of the instructions) . . . . .				
31 <b>Total</b> liabilities and net assets/fund balances (see page 14 of the instructions) . . . . .				

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30. . . . . (must agree with end-of-year figure reported on prior year's return)	<b>1</b>	
2 Enter amount from Part I, line 27a . . . . .	<b>2</b>	
3 Other increases not included in line 2 (itemize) ▶ . . . . .	<b>3</b>	
4 Add lines 1, 2, and 3 . . . . .	<b>4</b>	
5 Decreases not included in line 2 (itemize) ▶ . . . . .	<b>5</b>	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30. . . . .	<b>6</b>	

**Part IV Capital Gains and Losses for Tax on Investment Income**

(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.)
<b>1a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(e) Gross sales price minus expense of sale	(f) Depreciation allowed (or allowable)	(g) Cost or other basis	(h) Gain or (loss) (e) plus (f) minus (g)	
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))	
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b> 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 }			<b>2</b>	
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 10 and 14 of the instructions). If (loss), enter -0- in Part I, line 8 . . . . . }			<b>3</b>	

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

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

If section 4940(d)(2) applies, leave this part blank.

Was the organization liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
 If "Yes," the organization does not qualify under section 4940(e). Do not complete this part.

**1** Enter the appropriate amount in each column for each year; see page 15 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
1995			
1994			
1993			
1992			
1991			

<b>2</b> Total of line 1, column (d) . . . . .	<b>2</b>	
<b>3</b> Average distribution 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 . . . . .	<b>3</b>	
<b>4</b> Enter the net value of noncharitable-use assets for 1996 from Part X, line 5 . . . . .	<b>4</b>	
<b>5</b> Multiply line 4 by line 3 . . . . .	<b>5</b>	
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	<b>6</b>	
<b>7</b> Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b> Enter qualifying distributions from Part XII, line 4 . . . . . 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 on page 15.	<b>8</b>	

**Part VI Excise Tax on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 15 of the instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling letter: ..... (attach copy of ruling letter if necessary—see instructions)			
<b>b</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			
<b>c</b>	All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of line 27b			
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
<b>3</b>	Add lines 1 and 2			
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
<b>5</b>	<b>Tax on investment income</b> (line 3 minus line 4 (but not less than -0-))			
<b>6</b>	Credits/Payments:			
<b>a</b>	1996 estimated tax payments and 1995 overpayment credited to 1996	<b>6a</b>		
<b>b</b>	Exempt foreign organizations—tax withheld at source	<b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 2758)	<b>6c</b>		
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>		
<b>7</b>	Total credits and payments (add lines 6a through d).	<b>7</b>		
<b>8</b>	Enter any <b>PENALTY</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>		
<b>9</b>	<b>TAX DUE.</b> If the total of lines 5 and 8 is more than line 7, enter <b>AMOUNT OWED</b>	<b>9</b>		
<b>10</b>	<b>OVERPAYMENT.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>AMOUNT OVERPAID</b>	<b>10</b>		
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 1997 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>		

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>1c</b>		
<b>1d</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		
<b>4b</b>		
<b>5</b>		
<b>6</b>		
<b>7</b>		
<b>8a</b>		
<b>8b</b>		
<b>9</b>		
<b>10</b>		
<b>11a</b>		
<b>11b</b>		
<b>12</b>		
<b>13</b>		

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**

**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

	Yes	No
<b>1 Self-dealing (section 4941):</b>		
<b>a</b> During the year did the organization (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the organization agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 1a(1)–(6), did ANY of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current Notice regarding disaster assistance (see page 17 of the instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>1b</b>	
Organizations relying on a current Notice regarding disaster assistance check here <input type="checkbox"/>		
<b>c</b> Did the organization engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 1996? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>1c</b>	
<b>2 Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):</b>		
<b>a</b> At the end of tax year 1996, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 1996? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," list the years ► 19 ____ 19 ____ 19 ____ 19 ____		
<b>b</b> Are there any years listed in 2a for which the organization is <b>NOT</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to ALL years listed, answer "No" and attach statement—see page 17 of the instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>2b</b>	
<b>c</b> If the provisions of section 4942(a)(2) are being applied to ANY of the years listed in 2a, list the years here. ► 19 ____ 19 ____ 19 ____ 19 ____		
<b>3 Taxes on excess business holdings (section 4943):</b>		
<b>a</b> Did the organization hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If "Yes," did it have excess business holdings in 1996 as a result of (1) any purchase by the organization or disqualified persons after May 26, 1969; (2) 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; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the organization had excess business holdings in 1996.) <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>3b</b>	
<b>4 Taxes on investments that jeopardize charitable purposes (section 4944):</b>		
<b>a</b> Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>4a</b>	
<b>b</b> Did the organization make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 1996? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>4b</b>	
<b>5 Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):</b>		
<b>a</b> During the year did the organization pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(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)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(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"/> Yes <input type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 5a(1)–(5), did ANY of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current Notice regarding disaster assistance (see page 17 of the instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>5b</b>	
Organizations relying on a current Notice regarding disaster assistance check here <input type="checkbox"/>		
<b>c</b> If the answer is "Yes" to question 5a(4), does the organization claim exemption from the tax because it maintained expenditure responsibility for the grant? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945-5(d).		

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

**1 List all officers, directors, trustees, foundation managers and their compensation (see page 17 of the instructions):**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
.....				
.....				
.....				
.....				
.....				

**2 Compensation of five highest-paid employees (other than those included on line 1—see page 17 of the instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
.....				
.....				
.....				
.....				
.....				

**Total** number of other employees paid over \$50,000 . . . . . ▶

**3 Five highest-paid independent contractors for professional services—(see page 18 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
.....		
.....		
.....		
.....		
.....		

**Total** number of others receiving over \$50,000 for professional services . . . . . ▶

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 .....	
2 .....	
3 .....	
4 .....	

**Part IX-B Summary of Program-Related Investments** (see page 18 of the instructions)

Describe any program-related investments made by the foundation during the tax year.	Amount
<b>1</b> .....	
.....	
<b>2</b> .....	
.....	
<b>3</b> .....	
.....	

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 18 of the 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 of monthly cash balances	<b>1b</b>	
<b>c</b> Fair market value of all other assets (see page 19 of the instructions)	<b>1c</b>	
<b>d Total</b> (add lines 1a, b, and c)	<b>1d</b>	
<b>e</b> Reduction claimed for blockage or other factors reported on lines 1a and 1c (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 page 20 of the instructions)	<b>4</b>	
<b>5 Net value of noncharitable-use assets</b> —Line 3 minus line 4. (Enter in Part V, line 4.)	<b>5</b>	
<b>6 Minimum investment return.</b> (Enter 5% of line 5.)	<b>6</b>	

**Part XI Distributable Amount** (see page 20 of the 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 1996 from Part VI, line 5	<b>2a</b>	
<b>b</b> Income tax for 1996. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b> Line 2a plus line 2b	<b>2c</b>	
<b>3</b> Distributable amount before adjustments (line 1 minus line 2c)	<b>3</b>	
<b>4a</b> Recoveries of amounts treated as qualifying distributions	<b>4a</b>	
<b>b</b> Income distributions from section 4947(a)(2) trusts	<b>4b</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> Deduction from distributable amount (see page 20 of the instructions)	<b>6</b>	
<b>7 Distributable amount</b> as adjusted (line 5 minus line 6). (Also enter in Part XIII, line 1.)	<b>7</b>	

**Part XII Qualifying Distributions** (see page 20 of the 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>b</b> Program-related investments—total of lines 1-3 of Part IX-B	<b>1b</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>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>b</b> Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4 Qualifying distributions</b> (add lines 1a through 3b). (Enter in Part V, line 8, and Part XIII, line 4.)	<b>4</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 page 21 of the instructions)	<b>5</b>	
<b>6</b> Adjusted qualifying distributions (line 4 minus line 5)	<b>6</b>	

**Note:** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

**Part XIII Undistributed Income** (see page 21 of the instructions)

	(a) Corpus	(b) Years prior to 1995	(c) 1995	(d) 1996
<b>1</b> Distributable amount for 1996 from Part XI, line 7 . . . . .				
<b>2</b> Undistributed income, if any, as of the end of 1995:				
<b>a</b> Enter amount for 1995 only . . . . .				
<b>b</b> Total for prior years: 19____, 19____, 19____				
<b>3</b> Excess distributions carryover, if any, to 1996:				
<b>a</b> From 1991 . . . . .				
<b>b</b> From 1992 . . . . .				
<b>c</b> From 1993 . . . . .				
<b>d</b> From 1994 . . . . .				
<b>e</b> From 1995 . . . . .				
<b>f</b> <b>Total</b> of lines 3a through e . . . . .				
<b>4</b> Qualifying distributions for 1996 from Part XII, line 4: ▶ \$ _____				
<b>a</b> Applied to 1995, but not more than line 2a.				
<b>b</b> Applied to undistributed income of prior years (Election required—see page 21 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 21 of the instructions).				
<b>d</b> Applied to 1996 distributable amount . . . . .				
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 1996 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
<b>b</b> Prior years' undistributed income (line 2b minus line 4b) . . . . .				
<b>c</b> 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 . . . . .				
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see page 21 of the instructions . . . . .				
<b>e</b> Undistributed income for 1995 (line 2a minus line 4a). Taxable amount—see page 21 of the instructions . . . . .				
<b>f</b> Undistributed income for 1996 (line 1 minus lines 4d and 5). This amount must be distributed in 1997 . . . . .				
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 21 of the instructions). . . . .				
<b>8</b> Excess distributions carryover from 1991 not applied on line 5 or line 7 (see page 22 of the instructions) . . . . .				
<b>9</b> Excess distributions carryover to 1997 (line 6a minus lines 7 and 8) . . . . .				
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 1992 . . . . .				
<b>b</b> Excess from 1993 . . . . .				
<b>c</b> Excess from 1994 . . . . .				
<b>d</b> Excess from 1995 . . . . .				
<b>e</b> Excess from 1996 . . . . .				



**Part XIV Private Operating Foundations** (see page 22 of the instructions and Part VII-A, 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 1996, enter the date of the ruling . . . . ▶
- b** Check box to indicate whether the organization is a private operating foundation described in section  4942(j)(3) or  4942(j)(5).

	Tax year	Prior 3 years			(e) Total
	(a) 1996	(b) 1995	(c) 1994	(d) 1993	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a. . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities (line 2c minus line 2d) . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test—enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test— Enter $\frac{2}{3}$ of minimum investment return shown in Part X, line 6 for each year listed. . . . .					
<b>c</b> "Support" alternative test—enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization. . . . .					
<b>(4)</b> Gross investment income. . . . .					

**Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 22 of the instructions.)**

- 1 Information Regarding Foundation Managers:**
- a** List 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 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 the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc., (see page 22 of the instructions) to individuals or organizations under other conditions, complete items 2a, 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:
-

**Part XV** 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)				
<p><b>a</b> <i>Paid during the year</i></p>				
<p><b>Total</b> . . . . . ▶</p>				<b>3a</b>
<p><b>b</b> <i>Approved for future payment</i></p>				
<p><b>Total</b> . . . . . ▶</p>				<b>3b</b>



