

For calendar year 1991 or other tax year beginning \_\_\_\_\_, 1991, and ending \_\_\_\_\_, 19 \_\_\_\_\_

**1991**

Department of the Treasury  
Internal Revenue Service

**For Paperwork Reduction Act Notice, see page 1 of separate instructions.**

<b>Please Print or Type</b>	Name of organization	<b>A Employer identification number</b> (Employees' trust, see instructions for Block A)
	Number, street, and room or suite no. (If a P.O. box, see page 3 of instructions.)	
	City or town, state, and ZIP code	<b>B Unrelated business activity codes</b> (See instructions for Block B)

**C** Check box if address changed  **D** Exempt under section  501 ( ) ( ) OR  408(e)

**E** Check type of organization  Corporation  Trust  Section 401(a) trust  Section 408(a) trust

**F** Group exemption number (see instructions for Block F)

▶ If the unrelated trade or business gross income is \$10,000 or less, complete only page 1 and Part III on page 2, and sign the return.  
▶ If the unrelated trade or business gross income is over \$10,000, complete all applicable parts of the form (except lines 1 through 4 on page 1).

<b>Taxable Income</b>	<b>1</b> Unrelated trade or business gross income (see instructions) (state sources ▶ _____)	<b>1</b>		
	<b>2</b> Deductions (including net operating loss) (see instructions)	<b>2</b>		
	<b>3</b> Unrelated business taxable income before Specific deduction (line 1 minus line 2)	<b>3</b>		
	<b>4</b> Specific deduction (see instructions)	<b>4</b>		
	<b>5</b> Unrelated business taxable income (line 3 minus line 4 or enter amount from line 33, page 2. If line 4 is greater than line 3, enter the smaller of -0- or line 3.)	<b>5</b>		

<b>Tax Computation</b>	<b>Organizations Taxable as Corporations</b> (see instructions for tax computation)			
	<b>6</b> Controlled group members (sections 1561 and 1563)—Check here: <input type="checkbox"/> and: <b>a</b> Enter your share of the \$50,000 and \$25,000 taxable income bracket amounts (in that order): (i) \$ _____ (ii) \$ _____			
	<b>b</b> Enter your share of the additional 5% tax (not to exceed \$11,750) \$ _____			
<b>7</b> Income tax on the amount on line 5	<b>7</b>			

<b>Tax Computation</b>	<b>Trusts Taxable at Trust Rates</b> (see instructions for tax computation)			
	<b>8</b> Income tax on the amount on line 5 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>8</b>		

<b>Tax and Payments</b>	<b>All Organizations</b> (see instructions)			
	<b>9a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>9a</b>		
	<b>9b</b> Other credits (see instructions)	<b>9b</b>		
	<b>9c</b> General business credit—Check if from: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Form (specify) ▶ _____	<b>9c</b>		
	<b>9d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>9d</b>		
	<b>10</b> Total (add lines 9a through 9d)	<b>10</b>		
	<b>11</b> Line 7 or line 8 minus line 10	<b>11</b>		
	<b>12</b> Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	<b>12</b>		
	<b>13a</b> Alternative minimum tax <b>b</b> Environmental tax	<b>13c</b>		
	<b>14</b> Total tax (add lines 11, 12, and 13c)	<b>14</b>		
	<b>15</b> Payments: <b>a</b> 1990 overpayment credited to 1991	<b>15a</b>		
	<b>b</b> 1991 estimated tax payments	<b>15b</b>		
	<b>c</b> Subtotal (add lines 15a and 15b)	<b>15c</b>		
	<b>d</b> Tax deposited with Form 7004 or Form 2758	<b>15d</b>		
	<b>e</b> Foreign organizations—Tax paid or withheld at source (see instructions)	<b>15e</b>		
<b>f</b> Other credits and payments (see instructions)	<b>15f</b>			
<b>16</b> Total credits and payments (add lines 15c through 15f)	<b>16</b>			
<b>17</b> Penalty for underpayment of estimated tax. Check <input type="checkbox"/> if Form 2220 is attached	<b>17</b>			
<b>18</b> Tax due —If the total of lines 14 and 17 is larger than line 16, enter amount owed	<b>18</b>			
<b>19</b> Overpayment —If line 16 is larger than the total of lines 14 and 17, enter amount overpaid	<b>19</b>			
<b>20</b> Enter the amount of line 19 you want: Credited to 1992 estimated tax ▶ Refunded ▶	<b>20</b>			

<b>Please Sign Here</b>	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 fiduciary	Date	Title

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours, if self-employed) and address		E.I. No. ▶	
			ZIP code ▶	

**Part I Unrelated Trade or Business Income (See instructions on pages 6 through 9.)**

<b>1a</b> Gross receipts or sales <input type="text"/>	<b>b</b> Less returns and allowances <input type="text"/>	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)			<b>2</b>		
<b>3</b> Gross profit (line 1c minus line 2)			<b>3</b>		
<b>4a</b> Capital gain net income (attach separate Schedule D) (see instructions)			<b>4a</b>		
<b>b</b> Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)			<b>4b</b>		
<b>c</b> Capital loss deduction for trusts			<b>4c</b>		
<b>5</b> Income (loss) from partnerships (attach statement)			<b>5</b>		
<b>6</b> Rent income (Schedule C)			<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E, line 2)			<b>7</b>		
<b>8</b> Investment income of a section 501(c)(7), (9), (17), or (20) organization (Schedule F)			<b>8</b>		
<b>9</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule G)			<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule H)			<b>10</b>		
<b>11</b> Advertising income (Schedule I, Part III-A)			<b>11</b>		
<b>12</b> Other income (see instructions for line 12—attach schedule)			<b>12</b>		
<b>13</b> TOTAL—Unrelated trade or business income (add lines 3 through 12)			<b>13</b>		

**Part II Deductions Not Taken Elsewhere (See instructions on pages 9 through 11 for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)**

<b>14</b> Compensation of officers, directors, and trustees (Schedule J)			<b>14</b>		
<b>15</b> Salaries and wages			<b>15</b>		
<b>16</b> Repairs (see instructions)			<b>16</b>		
<b>17</b> Bad debts (see instructions)			<b>17</b>		
<b>18</b> Interest (attach schedule)			<b>18</b>		
<b>19</b> Taxes (see instructions)			<b>19</b>		
<b>20</b> Contributions (see instructions)			<b>20</b>		
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>				
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>		<b>22b</b>		
<b>23</b> Depletion			<b>23</b>		
<b>24a</b> Contributions to deferred compensation plans (see instructions)			<b>24a</b>		
<b>b</b> Employee benefit programs (see instructions)			<b>24b</b>		
<b>25</b> Other deductions (attach schedule)			<b>25</b>		
<b>26</b> TOTAL DEDUCTIONS (add lines 14 through 25)			<b>26</b>		
<b>27</b> Unrelated business taxable income before allowable advertising loss (subtract line 26 from line 13)			<b>27</b>		
<b>28</b> Advertising loss (Schedule I, Part III-B)			<b>28</b>		
<b>29</b> Unrelated business taxable income before net operating loss deduction (subtract line 28 from line 27)			<b>29</b>		
<b>30</b> Net operating loss deduction (see instructions)			<b>30</b>		
<b>31</b> Unrelated business taxable income before Specific deduction (subtract line 30 from line 29)			<b>31</b>		
<b>32</b> Specific deduction (see instructions for line 4, page 1)			<b>32</b>		
<b>33</b> Unrelated business taxable income (Subtract line 32 from line 31. If line 32 is greater than line 31, enter the smaller of -0- or line 31.) Enter here and on page 1, line 5				<b>33</b>	

**Part III Statements Regarding Certain Activities and Other Information (See instructions on page 11.)**

<b>1</b> At any time during the tax year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 11 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," write the name of the foreign country here ▶				
<b>2</b> Was the organization the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the organization had any beneficial interest in it? If "Yes," the organization may have to file Forms 3520, 3520-A, or 926.				
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$				

**SCHEDULE A—COST OF GOODS SOLD (See instructions for line 2 on page 6.)**

Method of inventory valuation (specify) ▶

<b>1</b> Inventory at beginning of year	<b>1</b>			<b>6</b> Inventory at end of year	<b>6</b>		
<b>2</b> Purchases	<b>2</b>			<b>7</b> Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I.)			
<b>3</b> Cost of labor	<b>3</b>			<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<b>Yes</b>	<b>No</b>
<b>4a</b> Additional section 263A costs (attach schedule)	<b>4a</b>						
<b>b</b> Other costs (attach schedule)	<b>4b</b>						
<b>5</b> TOTAL—Add lines 1 through 4b	<b>5</b>						

The books are in care of ▶

Telephone number ▶ ( )



