

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) charitable trust

Department of the Treasury
Internal Revenue Service

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

A For the calendar year 1992, or fiscal year beginning _____, 1992, and ending _____, 19

Please use IRS label or print or type. See Specific Instructions.	B Name of organization AMERICAN-CANADIAN GENEALOGICAL SOCIETY		C Employer identification number 51-0185878
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite		D State registration number 3763-03763
	City, town, or post office, state, and ZIP code		E If address changed, check box. <input type="checkbox"/>

F Check type of organization—Exempt under section 501(c)(**3**) (insert number), OR section 4947(a)(1) charitable trust

H(a) Is this a group return filed for affiliates? Yes No

(b) If "Yes," enter the number of affiliates for which this return is filed: _____

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: Form 990EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	1105		
	b Indirect public support	1b			
	c Government grants	1c			
	d Total (add lines 1a through 1c) (attach schedule—see instructions)	1d		1105	
	2 Program service revenue (from Part VII, line 93)	2		10357	
	3 Membership dues and assessments (see instructions)	3		32583	
	4 Interest on savings and temporary cash investments	4		2294	
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
b Less: rental expenses	6b				
c Net rental income or (loss)	6c				
7 Other investment income (describe <input type="checkbox"/>)	7				
Revenue	8a Gross amount from sale of assets other than inventory	(A) Securities		(B) Other	
		8a			
		8b			
		8c			
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
Revenue	9 Special fundraising events and activities (attach schedule—see instructions):	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
		b Less: direct expenses	9b		
		c Net income	9c		
Revenue	10a Gross sales less returns and allowances	10a	5832		
		b Less: cost of goods sold	10b		
		c Gross profit or (loss) (attach schedule)	10c		5832
11 Other revenue (from Part VII, line 103)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		52171		
Expenses	13 Program services (from line 44, column (B)) (see instructions)	13		25556	
	14 Management and general (from line 44, column (C)) (see instructions)	14		10201	
	15 Fundraising (from line 44, column (D)) (see instructions)	15			
	16 Payments to affiliates (attach schedule—see instructions)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17		35757	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		16414	
	19 Net assets or fund balances at beginning of year (from line 74, column (A))	19			
	20 Other changes in net assets or fund balances (attach explanation)	20			
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and 4947(a)(1) charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33 1903 ✓		1903	
34	Telephone	34 416 ✓		416	
35	Postage and shipping	35 1993 ✓		1993	
36	Occupancy	36 3800 ✓		3800	
37	Equipment rental and maintenance	37 552 ✓		552	
38	Printing and publications	38 3094 ✓ -	3094		
39	Travel	39			
40	Conferences, conventions, and meetings	40 2771 ✓ -	2771		
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses (itemize): a Insurance	43a 1488 ✓		1488	
	b Bank Service Charge	43b 49 ✓		49	
	c Genealogist - Quarterly	43c 13752 ✓ -	13752 ✓		
	d Library	43d 2859 ✓ -	2859 ✓		
	e Research Dept	43e 1239 ✓ -	1239 ✓		
	f Archivist	43f 1841 ✓	1841 ✓		
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 35757	25556	10201	

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
a Genealogist and Publications - Keep our world wide membership informed on Genealogical matters and preserves and disseminates genealogical data (Grants and allocations \$ _____)	16846
b Archivist - we maintain over 5000 volumes of genealogical data, histories, how-to-books, as well as extensive collections of microfilm and microfiche. We are adding to this fund of information to enhance our research capabilities. (Grants and allocations \$ _____)	1841
c Conference - Semi-Annually we meet to hear talks and conduct seminars on genealogy + history to further the knowledge of members, guests and the public. Annually to elect officers + Directors (Grants and allocations \$ _____)	2771
d Library - Research - This is the center of our activities. The Library provides a place for members to do their research and house our records. The Research Dept. serves by mail those who cannot come to the Library (Grants and allocations \$ _____)	4098
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total (add lines a through e) (should equal line 44, column (B))	25556

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets			
45	Cash—non-interest-bearing	20	10
46	Savings and temporary cash investments	59708	74473
47a	Accounts receivable		
b	Less: allowance for doubtful accounts		
48a	Pledges receivable		
b	Less: allowance for doubtful accounts		
49	Grants receivable		
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		
51a	Other notes and loans receivable (attach schedule)		
b	Less: allowance for doubtful accounts		
52	Inventories for sale or use <i>Periodicals-Repertoires-maps-charts</i>	11000	17974
53	Prepaid expenses and deferred charges		
54	Investments—securities (attach schedule)		
55a	Investments—land, buildings, and equipment: basis	25543	
b	Less: accumulated depreciation (attach schedule)	25543	26387
56	Investments—other (attach schedule)		
57a	Land, buildings, and equipment: basis		
b	Less: accumulated depreciation (attach schedule)		
58	Other assets (describe <i>▶ Books Inventory</i>)	104893	98734
59	Total assets (add lines 45 through 58) (must equal line 75)	201164	217578
Liabilities			
60	Accounts payable and accrued expenses		
61	Grants payable		
62	Support and revenue designated for future periods (attach schedule)		
63	Loans from officers, directors, trustees, and key employees (attach schedule)		
64	Mortgages and other notes payable (attach schedule)		
65	Other liabilities (describe <i>▶</i>)		
66	Total liabilities (add lines 60 through 65)		
Fund Balances or Net Assets			
Organizations that use fund accounting, check here <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75 (see instructions).			
67a	Current unrestricted fund	59728	74483
b	Current restricted fund		
68	Land, buildings, and equipment fund	25543	26387
69	Endowment fund		
70	Other funds (describe <i>▶ Books and Publications</i>)	115893	116708
Organizations that do not use fund accounting, check here <input type="checkbox"/> and complete lines 71 through 75 (see instructions).			
71	Capital stock or trust principal		
72	Paid-in or capital surplus		
73	Retained earnings or accumulated income		
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73: column (A) must equal line 19 and column (B) must equal line 21)		
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	201164	217578

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes the organization's programs and accomplishments.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See 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	(E) Expense account and other allowances
PAULINE CUSSON MANCHESTER, NH	PRESIDENT	-0-	-0-	-0-
ROBERT PARQUETTE CANDIA, NH	VICE-PRESIDENT	-0-	-0-	-0-
GERALD LALONDE W. NOTTINGHAM, NH	TREASURER	-0-	-0-	-0-
JUDITH ARSENAULT KINGSTON, NH	RECORDING SECRETARY	-0-	-0-	-0-

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule (see instructions).

Part VI Other Information

Note: Section 501(c)(3) organizations and section 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).

	Yes	No
76 Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.		<input checked="" type="checkbox"/>
77 Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		<input checked="" type="checkbox"/>
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		<input checked="" type="checkbox"/>
c At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.		<input checked="" type="checkbox"/>
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.		<input checked="" type="checkbox"/>
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or non-exempt organization? (See instructions.)		<input checked="" type="checkbox"/>
b If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input checked="" type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter amount of political expenditures, direct or indirect, as described in the instructions		
b Did the organization file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		<input checked="" type="checkbox"/>
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		<input checked="" type="checkbox"/>
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III		
83a Did anyone request to see either the organization's annual return or exemption application (or both)?		<input checked="" type="checkbox"/>
b If "Yes," did the organization comply as described in the instructions? (See General Instruction L.)		<input checked="" type="checkbox"/>
84a Did the organization solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)		<input checked="" type="checkbox"/>
85a Section 501(c)(5) or (6) organizations.—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).)		<input checked="" type="checkbox"/>
b If "Yes," enter the total amount spent for this purpose		
86 Section 501(c)(7) organizations.—Enter:		
a Initiation fees and capital contributions included on line 12		
b Gross receipts, included on line 12, for public use of club facilities (see instructions)		
c Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (If "Yes," attach statement. See instructions.)		<input checked="" type="checkbox"/>
87 Section 501(c)(12) organizations.—Enter amount of:		
a Gross income received from members or shareholders		
b Gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88 Public interest law firms.—Attach information described in the instructions.		
89 List the states with which a copy of this return is filed <input type="checkbox"/>		
90 During this tax year did the organization maintain any part of its accounting / tax records on a computerized system?		<input checked="" type="checkbox"/>
91 The books are in care of <input type="checkbox"/> Telephone no. <input type="checkbox"/> Located at <input type="checkbox"/> ZIP code <input type="checkbox"/>		
92 Section 4947(a)(1) charitable trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return, should check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year		

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
93 Program service revenue:					
(a) PUBLICATIONS					2434
(b) CONFERENCE					2099
(c) GENEALOGIST-ADVERTISING					180
(d) LIBRARY					820
(e) RESEARCH					4824
(f) _____					
(g) Fees from government agencies					
94 Membership dues and assessments					32583
95 Interest on savings and temporary cash investments					2294
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income from special fundraising events					
102 Gross profit or (loss) from sales of inventory					5832
103 Other revenue: (a) _____					
(b) _____					
(c) _____					
(d) _____					
(e) _____					
104 Subtotal (add columns (b), (d), and (e))					
105 TOTAL (add line 104, columns (b), (d), and (e))					57066

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See instructions.)
93 A	Our Publications preserve and disseminate Genealogical Knowledge and data.
B	Conferences serve to educate and inform on genealogical matters
C	The Genealogist Ads let members know what publications are available
D	The Library serves as the center for Genealogical Study + research.
E	The Research Dept does family Genealogical Studies for members and non-members on a fee basis - The modest fees are used to purchase books, microfilm, microfiche for further research and for general Library use by members and the general Public.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 78c is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets

Please Sign Here

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

Signature of officer: Gerald Lalond Date: 2-19-93 Title: TREASURER

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____
 Firm's name (or yours if self-employed) and address: _____ ZIP code: _____
 Check if self-employed

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Charitable Trust
Supplementary Information

OMB No. 1545-0047

1992

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 (or Form 990EZ).

Name	Employer identification number
------	--------------------------------

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of employees paid more than \$30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
<i>NONE</i>				
Total number of other employees paid over \$30,000 ▶				

Part II Compensation of the Five Highest Paid Persons for Professional Services
(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than \$30,000	(b) Type of service	(c) Compensation
<i>No one receives compensation for services rendered</i>		
<i>We are all volunteers</i>		
<i>NONE</i>		
Total number of others receiving over \$30,000 for professional services ▶	<i>NONE</i>	

Part III Statements About Activities

		Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1		<input checked="" type="checkbox"/>
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, principal officers, or creators, or with any taxable organization or corporation with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a Sale, exchange, or leasing of property?	2a		<input checked="" type="checkbox"/>
b Lending of money or other extension of credit?	2b		<input checked="" type="checkbox"/>
c Furnishing of goods, services, or facilities?	2c		<input checked="" type="checkbox"/>
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d		<input checked="" type="checkbox"/>
e Transfer of any part of its income or assets?	2e		<input checked="" type="checkbox"/>
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		<input checked="" type="checkbox"/>
4 Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See specific instructions.)			

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)

The organization is not a private foundation because it is (please check only **ONE** applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital** ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
- 12 An organization that normally receives: (a) no more than 1/3 of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) boxes 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name(s) of supported organization(s)	(b) Box number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) *Use cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 1991	(b) 1990	(c) 1989	(d) 1988	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	11,718	2512	1645	N/A	15275
16 Membership fees received	25042	20340	16063		61445
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	13944	11205	9572		34676
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2799	2016	1876		6691
19 Net income from unrelated business activities not included in line 18	—				
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	—				
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	—				
22 Other income. Attach schedule. Do not include gain or (loss) from sale of capital assets	—				
23 Total of lines 15 through 22	53508	36073	28506		118087
24 Line 23 minus line 17	39559	24868	18984		83411
25 Enter 1% of line 23	535	361	285		
26 Organizations described in box 10 or 11: a Enter 2% of amount in column (e), line 24 b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1988 through 1991 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here ▶					

(Continued on page 3)

Part VI-A Lobbying Expenditures by Electing Public Charities (see instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

- Check here **a** If the organization belongs to an affiliated group (see instructions).
 Check here **b** If you checked **a** and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
("Expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures (see Part VI-A instructions)	39	
40	Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	If the amount on line 40 is— The lobbying nontaxable amount is—		
	Not over \$500,000 20% of the amount on line 40	} 41	}
	Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 . . . \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000 . . . \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: File Form 4720 if there is an amount on either line 43 or line 44.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the instructions for lines 45-50 for details.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1992	(b) 1991	(c) 1990	(d) 1989	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures (see instructions)					

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting by organizations that did not complete Part VI-A.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers	✓		
b Paid staff or management (include compensation in expenses reported on lines c through h)	✓		
c Media advertisements	✓		
d Mailings to members, legislators, or the public	✓		
e Publications or published or broadcast statements	✓		
f Grants to other organizations for lobbying purposes	✓		
g Direct contact with legislators, their staffs, government officials, or a legislative body	✓		
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means	✓		
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part IV Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2.)

27 Organizations described in box 12, page 2:

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1991) *None* (1990) *None* (1989) *None* (1988) *N/A*

b Attach a list showing, for 1988 through 1991, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received more during that year than the larger of: (1) the amount on line 25 for the year; or (2) \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1991) *None* (1990) *None* (1989) *None* (1988) *N/A*

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1988 through 1991, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See specific instructions.)

Part V Private School Questionnaire
(To be completed ONLY by schools that checked box 6 in Part IV)

N/A

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

	Yes	No
29		

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

30		
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31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

31		
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32 Does the organization maintain the following:

- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

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32a		
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32b		
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32c		
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32d		
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33 Does the organization discriminate by race in any way with respect to:

- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance? (See instructions.)
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

32d		
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33a		
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33b		
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33c		
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33d		
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33e		
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33f		
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33g		
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33h		
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34a Does the organization receive any financial aid or assistance from a governmental agency?

33h		
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b Has the organization's right to such aid ever been revoked or suspended?

34a		
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If you answered "Yes" to either 34a or b, please explain using an attached statement.

34b		
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35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)

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