

990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Note: You may be required to use a copy of this return to satisfy state reporting requirements. See instruction D.

OMB No 1545-0047

1987

For the calendar year 1987, or fiscal year beginning DECEMBER 1, 1987, and ending NOVEMBER 30, 1988

Use IRS label. Otherwise, please print or type.	Name of organization <u>ENVIRONMENTAL RESEARCH FOUNDATION</u>	A Employer identification number (see instruction L) <u>22-23314-9012</u>
	Address (number and street) <u>P.O. BOX 3541</u>	B State registration number (see instruction D) <u>FILES</u>
	City or town, state, and ZIP code <u>PRINCETON NJ 08543</u>	C Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ☐ (see instruction C10)

- D Check type of organization—Exempt under section ☒ 501(c)(3) (insert number), OR ☐ section 4947(a)(1) trust
- E Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) ☐
- F Is this a group return (see instruction J) filed for affiliates? ☐ Yes ☒ No
If "Yes," enter the number of affiliates for which this return is filed ☐
- G If "Yes" to either, give four-digit group exemption number (GEN) ☐
- Is this a separate return filed by a group affiliate? ☐ Yes ☐ No

H ☐ Check here if your gross receipts are normally not more than \$25,000 (see instruction B11). You do not have to file a completed return with IRS but should file a return without financial data if you were mailed a Form 990 Package (see instruction A). Some states may require a completed return.

I ☐ Check here if gross receipts are normally more than \$25,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than \$25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

These columns are optional—
see instructions

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances		(A) Total	(B) Unrestricted/Expendable	(C) Restricted/Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	39382		
	b Indirect public support			
	c Government grants			
	d Total (add lines 1a through 1c) (attach schedule—see instructions).	39382		
	2 Program service revenue (from Part IV, line f).	8132		
	3 Membership dues and assessments	80		
	4 Interest on savings and temporary cash investments.			
	5 Dividends and interest from securities			
	6a Gross rents			
	b Minus: rental expenses			
	c Net rental income (loss).			
7 Other investment income (Describe ☐)				
Expenses	8a Gross amount from sale of assets other than inventory			
	b Minus: cost or other basis and sales expenses			
	c Gain (loss) (attach schedule)			
	9 Special fundraising events and activities (attach schedule—see instructions):			
	a Gross revenue (not including \$_____ of contributions reported on line 1a).			
	b Minus: direct expenses			
	c Net income (line 9a minus line 9b)			
	10a Gross sales minus returns and allowances			
	b Minus: cost of goods sold (attach schedule)			
	c Gross profit (loss)			
	11 Other revenue (from Part IV, line g)	264		
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11)	4858		
Fund Balances	13 Program services (from line 44, column (B)) (see instructions)	43789		
	14 Management and general (from line 44, column (C)) (see instructions)			
	15 Fundraising (from line 44, column (D)) (see instructions)			
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 16 and 44, column (A))	43789		
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)	4069		
	19 Fund balances or net worth at beginning of year (from line 74, column (A))	1658		
	20 Other changes in fund balances or net worth (attach explanation)			
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20)	5727		

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

Form 990 (1987)

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Part II Statement of Functional Expenses

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

Do not include amounts reported on lines 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)				
23	Specific assistance to individuals				
24	Benefits paid to or for members				
25	Compensation of officers, directors, etc.				
26	Other salaries and wages				
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies				
34	Telephone	1865	1865		
35	Postage and shipping	10048	10048		
36	Occupancy	600	600		
37	Equipment rental and maintenance				
38	Printing and publications	7745	7745		
39	Travel	2848	2848		
40	Conferences, conventions, and meetings	240	240		
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	1124	1124		
43	Other expenses (itemize): a OFFICE	1125	1125		
	b AUTO	711	711		
	c COMPUTER COSTS	3545	3545		
	d INSURANCE	174	174		
	e SECRETARIAL SERVICES	13764	13764		
	f				
44	Total functional expenses (add lines 22 through 43) Organizations completing columns B-D, carry these totals to lines 13-15.	43789	43789		

Part III Statement of Program Services Rendered

List each program service title on lines a through d; for each, identify the service output(s) or product(s), and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)

Expenses
(Optional for some organizations—see instructions)

a	ENVIRONMENTAL CONSULTING SERVICES & DEVELOPMENT OF DATA BASE ON ENVIRONMENTAL MATTERS FOR USE BY COMMUNITY GROUPS	(Grants and allocations \$)	43789
b		(Grants and allocations \$)	
c		(Grants and allocations \$)	
d		(Grants and allocations \$)	
e	Other program service activities (attach schedule)	(Grants and allocations \$)	
f	Total (add lines a through e) (should equal line 44, column (B))		43789

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Part IV Program Service Revenue and Other Revenue (State nature.)

	Program service revenue	Other revenue
a Fees from government agencies		
b <u>PUBLICATION SALES</u>	8199	
c <u>COMPUTER CONSULTING</u>		264
d		
e		
f Total program service revenue (enter here and on line 2)	8199	
g Total other revenue (enter here and on line 11)		264

Part V Balance Sheets If line 12 or Column (B) of line 59 is more than \$25,000, complete the entire balance sheet. If line 12, Part I, and Column (B) of line 59 are \$25,000 or less, you may complete only lines 59, 66, 74, and 75. See instructions.

Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.		(A) Beginning of year	End of year		
			(B) Total	(C) Unrestricted/Expendable	(D) Restricted/Nonexpendable
Assets					
45	Cash—noninterest-bearing	117	858		
46	Savings and temporary cash investments	1678	208		
47	Accounts receivable ▶ minus allowance for doubtful accounts ▶				
48	Pledges receivable ▶ minus allowance for doubtful accounts ▶				
49	Grants receivable				
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)				
51	Other notes and loans receivable ▶ minus allowance for doubtful accounts ▶				
52	Inventories for sale or use				
53	Prepaid expenses and deferred charges				
54	Investments—securities (attach schedule)				
55	Investments—land, buildings and equipment: basis ▶ minus accumulated depreciation ▶ (attach schedule)				
56	Investments—other (attach schedule)				
57	Land, buildings and equipment: basis ▶ <u>13673</u> minus accumulated depreciation ▶ <u>3067</u> (attach schedule)	10582	10606		
58	Other assets ▶				
59	Total assets (add lines 45 through 58)	12377	11672		
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) <u>PETER MONTAGUE</u>	10139	5365		
64	Mortgages and other notes payable (attach schedule)				
65	Other liabilities ▶ <u>PAYROLL TAXES WITHHELD</u>	580	580		
66	Total liabilities (add lines 60 through 65)	10719	5945		
Fund Balances or Net Worth					
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75.					
67a	Current unrestricted fund				
b	Current restricted fund				
68	Land, buildings and equipment fund				
69	Endowment fund				
70	Other funds (Describe ▶)				
Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75.					
71	Capital stock or trust principal				
72	Paid-in or capital surplus				
73	Retained earnings or accumulated income				
74	Total fund balances or net worth (see instructions)	11658	5727		
75	Total liabilities and fund balances/net worth (see instructions)	12377	11672		

Part VI List of Officers, Directors, and Trustees (List each one whether compensated or not. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
KATHERINE MONTAGUE	PRES PART	-0-	-0-	-0-
PETER MONTAGUE	SEC PART	-0-	-0-	-0-
ROBERT HARRIS	V. PRES PART	-0-	-0-	-0-
BEVA EASTMAN	TREAS. PART	-0-	-0-	-0-
SEE ATTACHED SCHEDULE FOR DIRECTORS				

Part VII Other Information

	Yes	No
76 Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities.		X
77 Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.		X
78 If the organization had income from business activities, such as those reported on lines 2, 9, and 10 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		
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.		X
80 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 nonexempt organization? (See instructions.) If "Yes," enter the name of the organization		X
and check whether it is ☐ exempt OR ☐ nonexempt.		
81 a Enter amount of political expenditures, direct or indirect, as described in the instructions		0
b Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		X
82 Did your organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III		X
83 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).) If "Yes," enter the total amount spent for this purpose		
84 Section 501(c)(7) organizations.—Enter: a Initiation fees and capital contributions included on line 12		
b Gross receipts, included in 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? (See instructions.)		
85 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)		
86 Public interest law firms.—Attach information described in the instructions.		
87 List the states with which a copy of this return is filed		
88 During this tax year did you maintain any part of your accounting/tax records on a computerized system?	X	
89 The books are in care of ORGANIZATION Telephone no. Located at P.O. BOX 3541 PRINCETON NJ		
90 Section 4947(a)(1) trusts filing Form 990 in lieu of Form 1041.—Enter the amount of tax-exempt interest received or accrued during the tax year.		

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.

THIS COPY IS FOR YOUR FILES

Signature of officer

Date

Title

Paid Preparer's Use Only

Preparer's signature

Firm's name (or yours, if self-employed) and address

Date

ZIP code

Check if self-employed ☐S. SHERMAN GOLOMB CPA, P.A.
211 NO HARRISON ST., PRINCETON, NJ 08540

08540

000539

DEPRECIATION SCHEDULE

NAME ENVIRONMENTAL RESEARCH FOUNDATION

CODE

S.L. - STRAIGHT LINE

D.B. - DECLINING BALANCE

S.O. - SUM OF DIGITS

TAXABLE PERIOD ENDED 11/30/89 FORM 990 22-2331479

PAGE 2, LINE 42

1. KIND OF PROPERTY (IF BUILDINGS, STATE MATERIAL OF WHICH CONSTRUCTED). EXCLUDE LAND & OTHER NON-DEPRECIABLE PROPERTY	2. DATE ACQUIRED	3. COST OR OTHER BASIS	4. DEPRECIATION ALLOWED (OR ALLOWABLE) IN PRIOR YEARS	5. METHOD	6. RATE (%) OR LIFE (YEARS)	7. DEPRECIATION FOR THIS YEAR
VARIOUS	VARIOUS	8889	800	ACRS	5 YR	
COMPUTER	2/86	2222	822	ACRS	5 YR	466
BOOKSHELVES	11/86	223	83	ACRS	5 YR	47
COMPUTER	4/87	880	176	MACRS	5 YR	282
COMPUTER	6/87	311	62	MACRS	5 YR	100
COMPUTER	11/88	822		MACRS	5 YR	164
COMPUTER	11/88	326		MACRS	5 YR	65
TOTALS		13673	1943			1124

1987

Name _____

ENVIRONMENTAL RESEARCH FOUNDATION

Employer identification number

22: 2331479

Part I Compensation of Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See specific instructions.)

Name and address of employees paid more than \$30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
.....				
.....				
.....				
.....				
.....				
.....				
.....				
.....				
Total number of other employees paid over \$30,000. ▶	NONE			

Part II Compensation of Five Highest Paid Persons for Professional Services
(See specific instructions.)

Name and address of persons paid more than \$30,000		Type of service	Compensation
Total number of others receiving over \$30,000 for professional services ▶		NONE	

Part III Statements About Activities

Part III Statements About Activities		Yes (1)	No (2)
1	During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?		X
	If "Yes," enter the total expenses paid or incurred in connection with the legislative activities \$		
	Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.		
2	During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?	X	
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e	Transfer of any part of your income or assets?		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3	Do you make grants for scholarships, fellowships, student loans, etc.?		X
4	Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)		

For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.

Schedule A (Form 990) 1987

000541

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)The organization is not a private foundation because it is (check applicable box; please check only **ONE** box):

- 5 ☐ 1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7 ☐ 3 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ 4 A Federal, state or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name, city, and state of hospital ▶
- 10 ☐ 6 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.)
- 11 ☒ 7 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.)
- 12 ☐ 8 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 ☐ 9 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 of supported organizations	(b) Box number from above

- 14 ☐ 0 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) 1986	(b) 1985	(c) 1984	(d) 1983	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	45728	31500	17000	46020	140248
16 Membership fees received					
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	2406	-	-	-	2406
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	287	117	-	305	709
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
21 The value of services or facilities furnished to you 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	48421	31617	17000	46325	143363
24 Line 23 minus line 17	46015	31617	17000	46325	140957
25 Enter 1% of line 23	460	316	170	463	
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 1983 through 1986 exceeded the amount shown in 26a. Enter the sum of all excess amounts here					

2819

120405

(Continued on page 3)

C00542

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: N/A

- 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:

(1986) (1985) (1984) (1983)

- b Attach a list showing, for 1983 through 1986, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 25 for the year or \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1986) (1985) (1984) (1983)

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1983 through 1986, 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 above. (See specific instructions.)

Part V Private School Questionnaire

To Be Completed ONLY by Schools That Checked Box 6 in Part IV

	Yes (1)	No (2)
29 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?		
30 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Do you 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 you or on your behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Do you 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.)		
34a Do you receive any financial aid or assistance from a governmental agency?		
b Has your right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached separate statement.		
35 Do you certify that you have 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.)		

Part VI Lobbying Expenditures by 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 Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total (grassroots) lobbying expenses to influence public opinion		
37 Total lobbying expenses to influence a legislative body		
38 Total lobbying expenses (add lines 36 and 37)		
39 Other exempt purpose expenses (see Part VI instructions)		
40 Total exempt purpose expenses (add lines 38 and 39) (see instructions).		
41 Lobbying nontaxable amount. Enter the smaller of \$1,000,000 or the amount determined under 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		
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 \$225,000 plus 5% of the excess over \$1,500,000		
42 Grassroots nontaxable amount (enter 25% of line 41)		
(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)		
43 Excess of line 36 over line 42		
44 Excess of line 38 over line 41		

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.)

Lobbying Expenses During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ►	(a) 1987	(b) 1986	(c) 1985	(d) 1984	(e) Total
45 Lobbying nontaxable amount (see instructions) :					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenses (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenses (see instructions)					