

FOUNDATION ECONOMIC FLOW CHART

1-0

TAX FREE INCOME

1. Related Fees
2. Rents
3. Royalties
4. Capital Gains *
5. Dividends
6. Interest
7. Contributions *

Capital----

TAXABLE INCOME

1. Unrelated business income
2. business lease

NFP FOUNDATION

PROPERTIES COMMONLY HELD BY FOUNDATIONS

1. Real Estate
2. Leases
3. Securities
4. Mortgages
5. Office equipment
6. Research equipment
7. Insurance policies on employees and property
8. Cash
9. Motor Vehicles
10. (valuable educational or historical property)

NORMAL OUTGO

1. Rents
2. Salaries (employees)
3. Fringe Benefitss (employees)
4. Mortgage payments
5. Brokerage fees
6. Managment fees
7. Equipment and property depreciation
8. Travel Expenses
9. Insurance premiums
10. Taxes, licenses, legal fees and accountant's fees
11. Maintenance
12. Educational projects
13. Scientific projects
14. Charitable projects
15. Religious projects
16. Literary projects
17. Testing for public safety projects
18. Office supplies
19. Utilities
20. Miscellaneous

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