on the activities that produced the unrelated business income.

Since this is a tax return, if you are unfamiliar with detailed accounting or business tax returns, it would be advisable to obtain expert help on the initial returns. If you have filed several business tax returns for your own business activities in the past, and feel that you have no need for an accountant or bookkeeper under normal circumstances, then you will probably not need an accountant or bookkeeper for this return. If you have any questions, you should see your attorney or accountant.

Remember that Form 990-T is a tax return and is subject to all the other penalties and regulations pertaining to tax returns. Form 990-A is an informational tax return and should not be confused with Form 990-T. You must file Form 990-T by the fifteenth day of the third month after the end of the foundation's annual accounting period. If your foundation has a calendar fiscal year, you would file this report by March 15. In most cases, however, a foundation will not have unrelated business income.

In the opinion of some attorneys it has been suggested that Form 990-T might be filed even though a founda-