reports".

(g) Occasionally, a foundation may also have to file a census report with the U. S. Census Bureau. The Census Bureau often asks businesses of all kinds to supply the information for their records so that they may compile their information pamphlets and maintain up-to-date statistical records in their offices. The Census Bureau has the power to enforce various penalties for failure to file these returns. Very few foundations are ever asked to file such returns, but you should be aware of their existence. It is not recommended that you volunteer to file a census return. Your foundation should only do so if requested.

(h) Your foundation will not file corporate tax returns, individual tax returns, fiduciary tax returns, or other forms relating to other types of organizations. If the Internal Revenue Service should request your foundation to file any of these other returns, you should inform the service that your organization is a 501 (c)(3) organization and is only required to file on form 990-A, 990-T, or 1023. If the Internal Revenue Service persists in erroneous or harrassing action, consult your attorney.