

SPECIFIC INSTRUCTIONS (References are to lines or schedules on form)

8. Attach a schedule to pages 1, 3, and 5 showing with respect to each asset (whether or not depreciable) sold or exchanged: (a) date acquired, manner of acquisition, date sold, and to whom sold; (b) gross sales price; (c) cost, other basis, or value at time of acquisition if donated (state which); (d) expense of sale and cost of improvements subsequent to acquisition; (e) if depreciable property, depreciation since acquisition; and (f) gain or loss—(b) plus (e) minus the sum of (c) and (d).

13. Attach a schedule to pages 1, 3, and 5 in support of contributions, gifts, grants, scholarships, etc., showing: (a) each class of activity; (b) separate total for each activity; (c) name and address of donee and amount of distribution to donee; and (d) relationship of donee, if related by blood, marriage, adoption, or employment (including children of employees) to any person or corporation having an interest in the organization such as creator, donor, director, trustee, officer, etc. Activities should be classified according to purpose in greater detail than merely charitable, educational, religious, or scientific. For example, payments for nursing service, for laboratory construction, for fellowships, or for assistance to indigent families should be so identified.

Although the actual distribution of cash, securities or other property is to be entered on this line, the expenses in connection with the distributions and those expenses incurred for philanthropic programs operated by the organization itself are not to be included on this line but should be entered on line 12 and in column 4 of Schedule A.

Where the fair market value of the property at the time of disbursement is the measure of the contribution and is used in arriving at the amount to be entered on this line the schedule must also show: (a) description of the contributed property; (b) book value of the contributed property; (c) the method used to determine the book value; and (d) the date of the gift. In such case the difference between fair market value and book value should be reflected in the books of account.

17. In all cases where money, securities, or other property aggregating \$100 or more is received directly or indirectly from one person in one or more transactions during the year, attach an itemized schedule to page 1 (not to pages 3 and 5) showing the name, address, date received, and the total amount received from each such person. If the contribution is in the form of property the description and the fair market value of such property shall also be furnished. (The term "person" includes individuals, fiduciaries, partnerships, corporations, associations, and other organizations.)

21. Attach a schedule to pages 1, 3, and 5 for contributions, gifts, grants, scholarships, etc., which were paid out within the year, showing the same information required in Instruction 13. For those disbursements made in prior years only the total need be shown.

Schedule A.—See General Instruction I for schedule required to be submitted concerning the officers, directors, and trustees of your organization.

For depreciation attach a schedule to pages 1, 3, and 5 showing: (a) description of property; (b) date acquired; (c) cost or other basis (exclude land); (d) depreciation allowed or allowable in prior years; (e) method of computation; (f) rate (%) or life (years); and (g) depreciation this year (total additional first-year depreciation claimed must be shown on a separate line of the depreciation schedule).

Expenses to be entered in column 2 of Schedule A should be extended to columns 3 through 6 on the basis of accounting records. If such records do not provide for this division, expenses may be divided on any reasonable basis, such as an approximation of the use of a facility or the time spent by an individual.

Schedule B.—The balance sheet should agree with the books of account or any differences should be reconciled. The total assets, line 13, and total liabilities and net worth, line 24, must be shown on the balance sheet.

(1) In all cases where investments in corporate stocks at the close of the taxable year include 5 percent or more of any class of stock of any corporation, attach a schedule to pages 2, 4, and 6 showing: (a) name of corporation, class of stock and whether the stock is voting or nonvoting; (b) number of shares owned of each class at beginning and end of the taxable year; (c) total number of shares outstanding of each class; (d) value of stock as recorded in the books and included in line 7; (e) estimate of fair market value of stock; (f) date acquired; (g) manner of acquisition; and (h) dividends received on each class of such stock.

(2) In any case in which you hold 5 percent or more of any class of stock of any corporation, indicate those in which your holdings plus the sum of the holdings of the following:

- (a) the creator of your organization;
- (b) a substantial contributor to your organization;
- (c) a brother or sister, spouse, ancestor or lineal descendant of such creator or substantial contributor; and
- (d) a business venture owned 50 percent or more of voting stock or 50 percent or more of value of all stock of a corporation, or a 50 percent or larger interest in the capital or profits of an unincorporated business venture, directly or indirectly, by any of the above;

constitute 50 percent or more of the voting stock or 50 percent or more of value of all stock of the corporation. Attach to page 2, but not to pages 4 and 6, a schedule showing the class of stock and number of shares owned (if known) in such corporation at the beginning and end of the year by the parties described in (a) through (d) of this instruction and designate the parties by relationship to your organization, not by individual names.

(3) If your total accounts and notes receivable exceed \$5,000, attach a schedule to pages 2, 4, and 6 indicating the total amount of accounts receivable and/or notes receivable as at the end of the year which are attributable to each of the following categories: (a) receivables arising in connection with your organization's exempt activities, for example, scholarship loans; (b) receivables arising out of related or unrelated business activities; (c) receivables arising out of transactions in an account with a securities broker-dealer; and (d) other receivables. With respect to receivables described in (d), indicate for each receivable of \$1,000 or more: (1) name of debtor; (2) amount of debt; (3) rate of interest, if any; and (4) circumstances out of which such debt arose including, in the case of funds lent by your organization, the use, if known, to which the borrower intended to put the borrowed funds.

(4) If your total accounts, bonds, and notes payable exceed \$5,000, attach a schedule to pages 2, 4, and 6 indicating the total amount of accounts payable and/or bonds and notes payable as of the end of the year which are attributable to each of the following categories: (a) the purchase of supplies and services used in connection with your organization's exempt activities; (b) debts arising out of related or unrelated business activities; (c) the purchase of securities from a securities broker-dealer; and (d) other debts. With respect to debts described in (d), indicate for each debt of \$1,000 or more: (1) name of creditor; (2) amount of debt; (3) rate of interest, if any; and (4) circumstances out of which such debt arose including, in the case of funds borrowed by your organization, the use to which you put the borrowed funds.

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