

# Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code

# 2001

Department of the Treasury  
Internal Revenue Service

(Sections 170(f)(10), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, and 4958)  
▶ See separate instructions.

For calendar year 2001 or other tax year beginning \_\_\_\_\_, 2001, and ending \_\_\_\_\_, 20\_\_\_\_\_

Name of foundation or public charity  Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)  City or town, state, and ZIP code	Employer identification number ..... Check box for type of annual return: <input type="checkbox"/> Form 990 <input type="checkbox"/> Form 990-EZ <input type="checkbox"/> Form 990-PF <input type="checkbox"/> Form 5227
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		Yes	No
<b>A</b> Is the organization a foreign private foundation within the meaning of section 4948(b)?	1		
<b>B</b> Has corrective action been taken on any taxable event that resulted in Chapter 42 taxes being reported on this form? (Enter "N/A" if not applicable)	2		

If "Yes," attach a detailed documentation and description of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ▶ \$ \_\_\_\_\_. If "No," (i.e., any uncorrected acts, or transactions), attach an explanation (see page 3 of the instructions).

**Part I Taxes on Organization** (Sections 170(f)(10), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), and 4955(a)(1))

1 Tax on undistributed income—Schedule B, line 4	1	
2 Tax on excess business holdings—Schedule C, line 7	2	
3 Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e)	3	
4 Tax on taxable expenditures—Schedule E, Part I, column (g)	4	
5 Tax on political expenditures—Schedule F, Part I, column (e)	5	
6 Tax on excess lobbying expenditures—Schedule G, line 4	6	
7 Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e)	7	
8 Tax on premiums paid on personal benefit contracts	8	
9 <b>Total</b> (add lines 1–8)	9	

**Part II-A Taxes on Self-Dealers, Disqualified Persons, Foundation Managers, and Organization Managers** (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), and 4958(a))

(a) Name and address of person subject to tax				(b) Taxpayer identification number
a				
b				
c				
d				
	(c) Tax on self-dealing—Schedule A, Part II, col. (d), and Part III, col. (d)	(d) Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d)	(e) Tax on taxable expenditures—Schedule E, Part II, col. (d)	(f) Tax on political expenditures—Schedule F, Part II, col. (d)
a				
b				
c				
d				
<b>Total</b>				
	(g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d)	(h) Tax on excess benefit transactions—Schedule I, Part II, col. (d), and Part III, col. (d)	(i) Total—Add cols. (c) through (h)	
a				
b				
c				
d				
<b>Total</b>				

**Part II-B Summary of Taxes** (See **Tax Payments** on page 2 of the instructions.)

1 Enter the taxes listed in Part II-A, column (i), that apply to self-dealers, disqualified persons, foundation managers, and organization managers who sign this form. If all sign, enter the total amount from Part II-A, column (i)	1	
2 <b>Total tax.</b> Add Part I, line 9, and Part II-B, line 1. (Make check(s) or money order(s) payable to the United States Treasury.)	2	

## SCHEDULE A—Initial Taxes on Self-Dealing (Section 4941)

<b>Part I Acts of Self-Dealing and Tax Computation</b>			
(a) Act number	(b) Date of act	(c) Description of act	
1			
2			
3			
4			
5			
(d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act	(e) Amount involved in act	(f) Initial tax on self-dealing (5% of col. (e))	(g) Tax on foundation managers (if applicable) (lesser of \$10,000 or 2½% of col. (e))

<b>Part II Summary of Tax Liability of Self-Dealers and Proration of Payments</b>			
(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see page 4 of the instructions)

<b>Part III Summary of Tax Liability of Foundation Managers and Proration of Payments</b>			
(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 4 of the instructions)

## SCHEDULE B—Initial Tax on Undistributed Income (Section 4942)

1 Undistributed income for years before 2000 (from Form 990-PF for 2001, Part XIII, line 6d)	<b>1</b>	
2 Undistributed income for 2000 (from Form 990-PF for 2001, Part XIII, line 6e)	<b>2</b>	
3 Total undistributed income at end of current tax year beginning in 2001 and subject to tax under section 4942 (add lines 1 and 2)	<b>3</b>	
4 <b>Tax</b> —Enter 15% of line 3 here and on page 1, Part I, line 1	<b>4</b>	

## SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)

### Business Holdings and Computation of Tax

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions on page 4 for each line item before making any entries.

Name and address of business enterprise

Employer identification number . . . . . ▶

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) . . . ▶

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1 Foundation holdings in business enterprise . . . . .	1	%	%	
2 Permitted holdings in business enterprise . . . . .	2	%	%	
3 Value of excess holdings in business enterprise	3			
4 Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach explanation)	4			
5 Taxable excess holdings in business enterprise—line 3 minus line 4 . . . . .	5			
6 Tax—Enter 5% of line 5 . . . . .	6			
7 <b>Total tax</b> —Add amounts on line 6, columns (a), (b), and (c); enter total here and on page 1, Part I, line 2	7			

## SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)

### Part I Investments and Tax Computation

(a) Investment number	(b) Date of investment	(c) Description of investment	(d) Amount of investment	(e) Initial tax on foundation (5% of col. (d))	(f) Initial tax on foundation managers (if applicable)—(lesser of \$5,000 or 5% of col. (d))
1					
2					
3					
4					
5					
<b>Total</b> —column (e). Enter here and on page 1, Part I, line 3 . . . . .					
<b>Total</b> —column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

### Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 6 of the instructions)

## SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)

<b>Part I Expenditures and Computation of Tax</b>				
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Name and address of recipient	(e) Description of expenditure and purposes for which made
1				
2				
3				
4				
5				
(f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure			(g) Initial tax imposed on foundation (10% of col. (b))	(h) Initial tax imposed on foundation managers (if applicable)—(lesser of \$5,000 or 2½% of col. (b))
<b>Total</b> —column (g). Enter here and on page 1, Part I, line 4 . . . . .				
<b>Total</b> —column (h). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .				

<b>Part II Summary of Tax Liability of Foundation Managers and Proration of Payments</b>			
(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 7 of the instructions)

## SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)

<b>Part I Expenditures and Computation of Tax</b>					
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of political expenditure	(e) Initial tax imposed on organization or foundation (10% of col. (b))	(f) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b))
1					
2					
3					
4					
5					
<b>Total</b> —column (e). Enter here and on page 1, Part I, line 5 . . . . .					
<b>Total</b> —column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

<b>Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments</b>			
(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 7 of the instructions)

**SCHEDULE G—Tax on Excess Lobbying Expenditures (Section 4911)**

<b>1</b>	Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule A (Form 990), Part VI-A, column (b), line 43). (See page 7 of the instructions before making entry.) . . .	<b>1</b>	
<b>2</b>	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule A (Form 990), Part VI-A, column (b), line 44). (See page 7 of the instructions before making entry.) . . . . .	<b>2</b>	
<b>3</b>	Taxable lobbying expenditures—enter the larger of line 1 or line 2 . . . . .	<b>3</b>	
<b>4</b>	<b>Tax</b> —Enter 25% of line 3 here and on page 1, Part I, line 6 . . . . .	<b>4</b>	

**SCHEDULE H—Taxes on Disqualifying Lobbying Expenditures (Section 4912)**

<b>Part I Expenditures and Computation of Tax</b>					
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable)—(5% of col. (b))
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>Total</b> —column (e). Enter here and on page 1, Part I, line 7 . . . . .					
<b>Total</b> —column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

<b>Part II Summary of Tax Liability of Organization Managers and Proration of Payments</b>			
(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 7 of the instructions)

**SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958)**

<b>Part I Excess Benefit Transactions and Tax Computation</b>					
(a) Transaction number	(b) Date of transaction	(c) Description of transaction			
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>(d)</b> Amount of excess benefit		<b>(e)</b> Initial tax on disqualified persons (25% of col. (d))		<b>(f)</b> Tax on organization managers (if applicable) (lesser of \$10,000 or 10% of col. (d))	

**SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958) *Continued***

**Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments**

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (e), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see page 8 of the instructions)

**Part III Summary of Tax Liability of 501(c)(3) & (4) Organization Managers and Proration of Payments**

(a) Names of 501(c)(3) & (4) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 8 of the instructions)

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee	Title	Date
Signature (and organization name if applicable) of self-dealer, disqualified person, foundation manager, or organization manager		Date
Signature (and organization name if applicable) of self-dealer, disqualified person, foundation manager, or organization manager		Date
Signature (and organization name if applicable) of self-dealer, disqualified person, foundation manager, or organization manager		Date
Signature (and organization name if applicable) of self-dealer, disqualified person, foundation manager, or organization manager		Date
Signature of individual or firm preparing the return		Date

Address of preparer (    ) Phone no. of preparer

