

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust
For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year
The organization may have to use a copy of this return to satisfy state reporting requirements.

1994

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 1994 calendar year, OR tax year beginning 1994, and ending 19

- B Check if: Change of address, Initial return, Final return, Amended return (required also for State reporting)

Please print IRS label or print or type. See Specific Instructions. FI 63-1088041 9412 07 03 16 3 1B AFRICAN AMERICAN INSTITUTE INC 2 CHERYL HILLIARD Merriam L. McLeod 1614 3RD AVE N BIRMINGHAM AL 35203

D Employer identification number 63-1088041 E State registration number F Check if exemption application is pending H Enter four-digit group exemption number (SEE INSTRUCTIONS)

G Accounting method: Cash Accrual Other (specify) I Type of organization: Exempt under section 501(c)(3) (insert number) OR section 4947(a)(1) nonexempt charitable trust Note: Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990). J Check if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 390 Package in the mail, the organization should file a return without financial data. Some states require a complete return. K Enter the organization's 1994 gross receipts (add back lines 5b, 6b, and 7b, to line 9). If \$100,000 or more, the organization must file Form 990 instead of Form 990-EZ.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows for Revenue, Expenses, and Net Assets. Includes handwritten entries for revenue items like 'Rental Income' and 'Total revenue' (20,331), and expense items like 'Professional fees' (50,175) and 'Total expenses' (14,644). Net assets at end of year: 14,644.

Part II Balance Sheets. Table with 7 columns: 22 Cash, savings, and investments; 23 Land and buildings; 24 Other assets (describe: Equipment); 25 Total assets; 26 Total liabilities (describe); 27 Net assets or fund balances. Values for beginning and end of year.

Part III Statement of Program Service Accomplishments—(see instructions)

Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

What is the organization's primary exempt purpose?
Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided, the number of persons benefited, or other relevant information for each program title.

28	(Grants \$)	28a
29	(Grants \$)	29a
30	(Grants \$)	30a
31	(Grants \$)	31a
32	Total program service expenses (add lines 28a through 31a)	

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
See Attached		0		
		0		
		0		

Part V Other Information

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a During the year covered by this return, did the organization have unrelated business gross income of \$1,000 or more or incur liability for the section 6033(b) tax on lobbying and political expenditures?		X
b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		X
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement, see instructions.		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a		
b Did the organization file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the instructions and enter the amount involved 38b		
39 Section 501(c)(7) organizations.—Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities (see instructions). 39b		
c Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? If "Yes," attach statement; see instructions.)		
40 List the states with which a copy of this return is filed. None		
41 The books are in care of Metropolitan McDonald Telephone no. 205 324-7372 located at 1614 3 rd Ave. North, Phenix, AL ZIP code 35203		
42 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041, U.S. Income Tax Return for Estates and Trusts.—Check here [] and enter the amount of tax exempt interest received or accrued during the tax year 42		

Please Sign Here
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 officer) is based on all information of which preparer has any knowledge.

Signature of officer: Eugene P. [Signature] Date: 5/14/95 The

Preparer's Use Only:
 Preparer's signature: Eugene P. [Signature] Date: 5/14/95 Check if self-employed: Preparer's social security no. 412 96 4659
 Firm's name for rows 8 and 9: Pitts Daniels & Co. LLC E.I. No. 163 1102384
 Firm's address: 300 Park Place North Ste 816D ZIP code 35205

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)

(Except Private Foundations, and Section 501(c), 501(f), 501(j),
or Section 4047(a)(1) Nonexempt Charitable Trust)

OMB No. 1545-0047

1994

Department of the Treasury
Internal Revenue Service

Supplementary Information

▶ **Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).**

Name of the organization

African American Institute, Inc.

Employer identification number

63-1088041

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<i>None</i>				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions.) (List each one (whether individuals or firms.) (If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<i>None</i>		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ _____ Organizations that made an election under section 501(b) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		<input checked="" type="checkbox"/>
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?		<input checked="" type="checkbox"/>
b Lending of money or other extension of credit?		<input checked="" type="checkbox"/>
c Furnishing of goods, services, or facilities?		<input checked="" type="checkbox"/>
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		<input checked="" type="checkbox"/>
e Transfer of any part of its income or assets?		<input checked="" type="checkbox"/>
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?		<input checked="" type="checkbox"/>
4 Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)		

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(iv).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(v). Enter the hospital's name, city, and state: _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule below.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vii). (Also complete the Support Schedule below.)
- 11b A community trust. Section 170(b)(1)(A)(viii). (Also complete the Support Schedule below.)
- 12 An organization that normally receives: (a) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete the Support Schedule below.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, line 13.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	0				
16 Membership fees received	0				
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose.	0				
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.	0				
19 Net income from unrelated business activities not included in line 18.	0				
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.	0				
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.	0				
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	0				
23 Total of lines 15 through 22	0				
24 (line 23 minus line 17)	0				
25 Enter 1% of line 23	0				
26 Organizations described in lines 10 or 11.					
a Enter 2% of amount in column (e), line 24					
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1990 through 1993 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts here.					

(Support Schedule continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked a box on line 10, 11, or 12.)

- 27 Organizations described on line 12:
- a Attach a list, for amounts shown on lines 15, 16, and 17, to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:
 (1993) (1992) (1991) (1990)
 - b Attach a list to show, for 1990 through 1993, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received, during that year, an amount that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. Include organizations described in lines 5 through 11, as well as individuals. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year:
 (1993) (1992) (1991) (1990)
- 28 For an organization described in line 10, 11, or 12, that received any unusual grants during 1990 through 1993, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

Part V Private School Questionnaire
 (To be completed ONLY by schools that checked the box on line 6 in Part III) *N/A*

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance? (See instructions.)		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768) *N/A*

Check here a if the organization belongs to an affiliated group (see instructions).
 Check here b if you checked a and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ACL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures (see Part VI-A instructions)	39	
40 Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is—		
Not over \$500,000 20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000 . . . \$130,000 plus 15% of the excess over \$500,000	41	
Over \$1,000,000 but not over \$1,500,000 . . \$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000 \$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: File Form 4720 if there is an amount on either line 43 or line 44

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1994	(b) 1993	(c) 1992	(d) 1991	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(a))					
47 Total lobbying expenditures (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures (see instructions)					

Part VI-B Lobbying Activity by Nontelecting Public Charities
 (For reporting by organizations that did not complete Part VI-A) *N/A*

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.



Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

N/A

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a Transfers from the reporting organization to a noncharitable exempt organization of:
(i) Cash
(ii) Other assets
b Other transactions:
(i) Sales of assets to a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities or equipment
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

Table with columns Yes/No and rows 51a(i), 51a(ii), 51b(i), 51b(ii), 51b(iii), 51b(iv), 51b(v), 51b(vi), 51c

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Schedule table with columns (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

Schedule table with columns (a) Name of organization, (b) Type of organization, (c) Description of relationship



ARTICLE VI

INITIAL DIRECTORS AND OFFICERS

6.1 The name and post office address of the initial directors and officers chosen until the first annual meeting of the Board of Directors or until their successors shall be elected and qualified are:

<u>DIRECTORS</u>	<u>POSITION</u>	<u>ADDRESSES</u>
Cheryl Billiard <i>Merrim McLeod</i>	Chairman of the Board	1614 3rd Ave. North Birmingham, AL 35203
Rita Hall	Vice Chairman of the Board	1614 3rd Ave. North Birmingham, AL 35203
Carol Allen	Secretary	1614 3rd Ave. North Birmingham, AL 35203

<u>OFFICERS</u>	<u>POSITION</u>	<u>ADDRESSES</u>
Cheryl Billiard <i>Merrim McLeod</i>	Executive Director	1614 3rd Ave. North Birmingham, AL 35203
Carol Allen	Assistant Director	1614 3rd Ave. North Birmingham, AL 35203
Rita Hall	Secretary	1614 3rd Ave. North Birmingham, AL 35203

ARTICLE VII.

REGISTERED AGENT FOR SERVICE

7.1 The name and post office address of the person designated by the incorporator to be the registered agent and registered office to receive the service of process is:

Merrim McLeod
~~Cheryl Billiard~~
1614 3rd Avenue North
Birmingham, AL 35203