

OMB No. 1545-0047

Form 990,
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation),
of the Internal Revenue Code or section 4947(a)(1) trust

1981

For the calendar year 1981, or fiscal year beginning January 1, 1981, and ending December 31, 1982

| | | |
|--|---|--|
| Use IRS label. Other- wise, please print or type. | Name of organization DI 31-0985198* 990 12 0 15 03 Safe Water Foundation | A Employer identification number (see instruction L) |
| | Address (number and street) 6439 Taggart Road | B State registration number (see instruction D) |
| | City or town, State, and ZIP code Delaware, OH 43015 | C If address changed, check here . . ▶ |

D Check applicable box—Exempt under section ☒ 501(c) (3) (insert number), OR ☐ section 4947(a)(1) trust

E Accounting method: ☐ Cash ☐ Accrual ☐ Other (specify) ▶

F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ☐ (see instruction C 10).

| | | |
|---|--|--|
| G Is this a group return (see instruction J) filed for affiliates? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | If "Yes" to either, give four-digit group exemption number (GEN) ▶ |
| Is this a separate return filed by a group affiliate? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |

Note: You may be able to use a copy of this return to satisfy State reporting requirements. See instruction D.

☐ Check here if gross receipts are normally not more than \$10,000. Do not complete the rest of this return (see instruction B11).

☐ Check here if gross receipts are normally more than \$10,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than \$25,000, complete the entire return.

All section 501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances

These columns are optional—
see Instructions

| Part I | | Statement of Support, Revenue, and Expenses and Changes in Fund Balances | | See instructions | |
|--|---|---|---------------------------------|----------------------------------|--|
| | | (A) Total | (B) Unrestricted/ Expendable | (C) Restricted/ Nonexpendable | |
| Support and Revenue | 1 Contributions, gifts, grants, and similar amounts received: | | | | |
| | (a) Direct public support | 19277.73 | | | |
| | (b) Indirect public support | | | | |
| | (c) Government grants | | | | |
| | (d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions) | 19485.30 | | | |
| | 2 Program service revenue (from Part IV, line (f)) | | | | |
| | 3 Membership dues and assessments | | | | |
| | 4 Interest on savings and temporary cash investments | 2117.42 | | | |
| | 5 Dividends and interest from securities | | | | |
| | 6 (a) Gross rents | 5200 | | | |
| | (b) Minus: Rental expenses | | | | |
| | (c) Net rental income (loss) | 5200 | | | |
| 7 Other investment income (Describe Securities Other) | | | | | |
| 8 (a) Gross amount from sale of assets other than inventory | | | | | |
| (b) Minus: Cost or other basis and sales expenses | | | | | |
| (c) Gain (loss) (attach schedule) | | | | | |
| 9 Special fundraising events and activities (attach schedule—see instructions): | | | | | |
| (a) Gross revenue (not including \$ _____ of contributions reported on line 1(a)) | | | | | |
| (b) Minus: Direct expenses | | | | | |
| (c) Net income (line 9(a) minus line 9(b)) | | | | | |
| 10 (a) Gross sales minus returns and allowances | | | | | |
| (b) Minus: Cost of goods sold (attach schedule) | | | | | |
| (c) Gross profit (loss) | | | | | |
| 11 Other revenue (from Part IV, line (g)) | | 26802.72 | | | |
| 12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11) | | 15233.44 | | | |
| Expenses | 13 Program services (from line 44(B)) | 24013.64 | | | |
| | 14 Management and general (from line 44(C)) | | | | |
| | 15 Fundraising (from line 44(D)) | | | | |
| | 16 Payments to affiliates (attach schedule—see instructions) | 66747.08 | | | |
| | 17 Total expenses (add lines 13, 14, 15, and 16) | (39944.36) | | | |
| Fund Balances | 18 Excess (deficit) for the year (subtract line 17 from line 12) | 27715.44 | | | |
| | 19 Fund balances or net worth at beginning of year (from line 74(A)) | | | | |
| | 20 Other changes in fund balances or net worth (attach explanation) | (12228.92) | | | |
| | 21 Fund balances or net worth at end of year (add lines 18, 19, and 20) | | | | |

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Part II Statement of Functional Expenses If line 12, Part I, is \$25,000 or less, you should complete only column (A). If line 12 is more than \$25,000, complete columns (A), (B), (C), and (D).

| Do not include amounts reported on line 6(b), 8(b), 9(b), 10(b), or 16 of Part I. | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|--|-----------|----------------------|----------------------------|-----------------|
| Expenses | 22 Grants and allocations (attach schedule) | | | | |
| | 23 Specific assistance to individuals | | | | |
| | 24 Benefits paid to or for members | | | | |
| | 25 Compensation of officers, directors, etc. | | | | |
| | 26 Other salaries and wages | | | | |
| | 27 Pension plan contributions | | | | |
| | 28 Other employee benefits | | | | |
| | 29 Payroll taxes | | | | |
| | 30 Professional fundraising fees | | | | |
| | 31 Accounting fees | | | | |
| | 32 Legal fees | 8581.99 | 8581.99 | | |
| | 33 Supplies | 1059.63 | | 1059.63 | |
| | 34 Telephone | 1328.40 | | 1328.40 | |
| | 35 Postage and shipping | 746.82 | 746.82 | | |
| | 36 Occupancy | 500.95 | | 500.95 | |
| | 37 Equipment rental and maintenance | 2236.33 | | 2236.33 | |
| | 38 Printing and publications | | | | |
| | 39 Travel | 5904.63 | 5904.63 | | |
| | 40 Conferences, conventions and meetings | | | | |
| | 41 Interest | | | | |
| | 42 Depreciation, depletion, etc. (attach schedule) | | | | |
| | 43 Other expenses (itemize): (a) | | | | |
| | (b) Electricity | 180.99 | | 180.99 | |
| | (c) Other Professional Serv | 45973.00 | | 43473.00 | |
| | (d) Legal Expenses | 2247.59 | | 2247.59 | |
| | (e) Literature Purchase | 486.75 | | 486.75 | |
| | (f) | | | | |
| 44 Total functional expenses (add lines 22 through 43) | | 66747.08 | 15233.44 | 51513.64 | |

Part III Statement of Program Service Activities

| Describe each significant program service activity and indicate the total expenses attributable to each. Include relevant statistical information, such as the number of clients, patients, students, or members served. Also indicate the amount of grants and allocations that are included in the total expenses reported for that program. | | Expenses |
|--|------------------------------|----------|
| (a) | | |
| | (Grants and allocations \$) | |
| (b) | | |
| | (Grants and allocations \$) | |
| (c) | | |
| | (Grants and allocations \$) | |
| (d) | | |
| | (Grants and allocations \$) | |
| (e) Other program service activities (attach schedule) | (Grants and allocations \$) | |
| (f) Total (add lines (a) through (e)) (should equal line 44(B)) | | |

Part IV Program Service Revenue and Other Revenue (State Nature)

| | Program service revenue | Other revenue |
|--|-------------------------|---------------|
| (a) Fees from government agencies | | |
| (b) | | |
| (c) | | |
| (d) | | |
| (e) | | |
| (f) Total program service revenue (Enter here and on line 2) | | |
| (g) Total other revenue (Enter here and on line 11) | | |

Part V Balance Sheets If line 12, Part I, and line 59 are \$25,000 or less, you should complete only lines 59, 66, and 74 and, if you do not use fund accounting, line 73. If line 12 or line 59 is more than \$25,000, complete the entire balance sheet. See instructions.

Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.

| Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only. | | End of year | | | |
|--|--|-----------------------|-----------|-----------------------------|------------------------------|
| | | (A) Beginning of year | (B) Total | (C) Unrestricted/Expendable | (D) Restricted/Nonexpendable |
| Assets | | | | | |
| 45 | Cash—non-interest bearing | 68.53 | | | |
| 46 | Savings and temporary cash investments | 16142.53 | 3642.44 | | |
| 47 | Accounts receivable ▶ _____ minus allowance for doubtful accounts ▶ _____ | | | | |
| 48 | Pledges receivable ▶ _____ minus allowance for doubtful accounts ▶ _____ | | | | |
| 49 | Grants receivable | | | | |
| 50 | Receivables due from officers, directors, trustees and key employees (attach schedule) | | | | |
| 51 | Other notes and loans receivable ▶ _____ minus allowance for doubtful accounts ▶ _____ | | | | |
| 52 | Inventories for sale or use | 382.23 | 506.40 | | |
| 53 | Prepaid expenses and deferred charges | | | | |
| 54 | Investments—securities (attach schedule) | | | | |
| 55 | Investments—land, buildings and equipment: basis ▶ _____ minus accumulated depreciation ▶ _____ (attach schedule) | | | | |
| 56 | Investments—other (attach schedule) | | | | |
| 57 | Land, buildings and equipment: basis ▶ _____ minus accumulated depreciation ▶ _____ (attach schedule) | | | | |
| 58 | Other assets: _____ | | | | |
| 59 | Total assets (add lines 45 through 58) | 16593.20 | 4148.84 | | |
| Liabilities | | | | | |
| 60 | Accounts payable and accrued expenses | | | | |
| 61 | Grants payable | | | | |
| 62 | Support and revenue designated for future periods (attach sched.) | | | | |
| 63 | Loans from officers, directors, trustees and key employees (attach schedule) | | | | |
| 64 | Mortgages and other notes payable (attach schedule) | | | | |
| 65 | Other liabilities: <u>Unpaid fees</u> | | 27500.00 | | |
| 66 | Total liabilities (add lines 60 through 65) | 0.00 | 27500.00 | | |
| Fund Balances or Net Worth | | | | | |
| Organizations that use fund accounting, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75. | | | | | |
| 67 | Current funds | 16593.20 | | | |
| 68 | Land, buildings and equipment fund | | | | |
| 69 | Endowment fund | | | | |
| 70 | Other funds (Describe ▶ _____) | | | | |
| Organizations that do not use fund accounting, check here ▶ <input type="checkbox"/> and complete lines 71 through 75. | | | | | |
| 71 | Capital stock or trust principal | 11122.24 | 11122.24 | | |
| 72 | Paid-in or capital surplus | | | | |
| 73 | Retained earnings or accumulated income | | | | |
| 74 | Total fund balances or net worth (see instructions) | 27715.44 | 15271.08 | | |
| 75 | Total liabilities and fund balances/net worth (see instructions) | 27715.44 | 27500.00 | | |

Part VI List of Officers, Directors, and Trustees (See Instructions)

| (A) Name and address | (B) Title and average hours per week devoted to position | (C) Compensation (if any) | (D) Contributions to employee benefit plans | (E) Expense account and other allowances |
|--|--|---------------------------|---|--|
| John Viamouyiannis 6439 Taggart Road, Del.OH43015 | President 50 hours/wk | \$12,500 | | |
| Cynddee DeWeese R 2, Butler, OH 44822 | Treasurer 0 | | | |
| Sandra Simakis 1511 Teeway Drive, Cols.OH43220 | Secretary 0 | | | |
| | | | | |
| | | | | |

Part VII Other Information

| | | |
|--|-----|----|
| | Yes | No |
| 76 Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities. | | X |
| 77 Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes. | | X |
| 78 (a) Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . (b) If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year? . (c) If the organization has gross sales or receipts from business activities not reported on Form 990-T, attach a statement explaining your reason for not reporting them on Form 990-T. | | X |
| 79 Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)? If "Yes," attach a statement as described in the instructions. | | X |
| 80 Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)? . . . If "Yes," enter the name of organization ▶ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt. | | X |
| 81 (a) Enter amount of political expenditures, direct or indirect, as described in the instructions. (b) Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year? | | X |
| 82 Did your organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III. ▶ | X | |
| 83 Section 501(c)(5) or (6) organizations.—Did the organization spend any amounts in attempt to influence public opinion about legislative matters or referendums (see instructions and Regulations section 1.162-20(c))? If "Yes," enter the total amount spent for this purpose | | |
| 84 Section 501(c)(7) organizations.—Enter amount of: (a) Initiation fees and capital contributions included on line 12 (b) Gross receipts, included in line 12, for public use of club facilities (see instructions) (c) Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion (see instructions)? | | |
| 85 Section 501(c)(12) organizations.—Enter amount of: (a) Gross income received from members or shareholders (b) Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them) | | |
| 86 Public interest law firms.—Attach information described in instructions. | | |
| 87 List the States with which a copy of this return is filed ▶ | | |
| 88 The books are in care of ▶ Natalie Viamouyiannis Telephone No. ▶ 614/548-4067 Located at ▶ 6439 Taggart Road, Delaware, OH 43015 | | |

| | | | |
|--------------------------|---|-------------------|--|
| 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 taxpayer) is based on all information of which preparer has any knowledge. | | |
| | Signature of officer <i>Natalie Viamouyiannis</i> | Date 4/15/82 | Title President |
| Paid Preparer's Use Only | Preparer's signature <i>[Signature]</i> | Date [Blank] | Check if self-employed <input checked="" type="checkbox"/> |
| | Firm's name (or yours, if self-employed) [Redacted] | ZIP code 43015 | |

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

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

- 6 ☐ 1 A church. Section 170(b)(1)(A)(i).
- 7 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 8 ☐ 3 A hospital. Section 170(b)(1)(A)(iii).
- 9 ☐ 4 A governmental unit. Section 170(b)(1)(A)(v).
- 10 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name and address of hospital ►
- 11 ☐ 6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)
- 12 ☒ 7 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)(vi). (Also complete Support Schedule.)
- 13 ☐ 8 An organization that normally receives: (a) no more than 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 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). (Use cash receipts and disbursements method of accounting; also complete Support Schedule.)
- 14 ☐ 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 6 through 13 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, box 14.)

| (a) Name of supported organizations | (b) Box number from above |
|-------------------------------------|---------------------------|
| | |
| | |
| | |
| | |
| | |

(c) Relationship of supported organizations to your organization:

- (1) Check here ☐ if the supported organizations appoint a majority of your governing board.
- (2) Check here ☐ if a majority of your governing board belong to governing boards of the supported organizations.
- (3) Check here ☐ if (1) or (2) above does not apply. (See Regulations 1.509(a)-4.)

(d) If applicable, enter the number of supported organizations exempt under:

| | |
|---------------------------------|-------|
| (1) Section 501(c)(4) | |
| (2) Section 501(c)(5) | |
| (3) Section 501(c)(6) | |

(e) Check here ☐ if your organization's main function is to provide funds to the supported organizations.

- 15
- ☐
- 0 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 11, 12, or 13 above)

| Calendar year (or fiscal year beginning in) ► | (a) 1980 | (b) 1979 | (c) 1978 | (d) 1977 | (e) Total |
|---|-------------|-------------|-------------|-------------|--------------|
| 16 Gifts, grants, and contributions received. (Do not include unusual grants. See line 29 below.) . . . | \$91,286 | | | | 91286, |
| 17 Membership fees received | 0 | | | | |
| 18 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 | \$5773 | | | | 5773. |
| 19 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 | \$2182 | | | | 2182, |
| 20 Net income from unrelated business activities not included in line 19 . . . | 0 | | | | |

(Continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked box 11, 12, or 13 on page 2)

| Calendar year (or fiscal year beginning in) ▶ | (a) 1980 | (b) 1979 | (c) 1978 | (d) 1977 | (e) Total |
|---|-------------|-------------|-------------|-------------|--------------|
| 21 Tax revenues levied for your benefit and either paid to you or expended on your behalf | 0 | | | | |
| 22 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | 0 | | | | |
| 23 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets | 0 | | | | |
| 24 Total of lines 16 through 23 . . . | \$99,241 | | | | 99,241 |
| 25 Line 24 minus line 18 | \$93,468 | | | | 93,468 |
| 26 Enter 1% of line 24 | \$992 | | | | |

27 Organizations described in box 11 or 12, page 2:

- (a) Enter 2% of amount in column (e), line 25 \$1869
- (b) Attach a list (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 1977 through 1980 exceeded the amount shown in 27(a). Enter the sum of all excess amounts here \$65,000

28 Organizations described in box 13, page 2:

- (a) Attach a list, for amounts shown on lines 16, 17, and 18, showing the name of, and total amounts received in each year from each "disqualified person," and enter the sum of such amounts for each year:

(1980) _____ (1979) _____ (1978) _____ (1977) _____

- (b) Attach a list showing, for 1977 through 1980, the name and amount included in line 18 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 26 for the year or \$5,000. Include organizations described in boxes 6 through 12 as well as individuals. Enter the sum of these excess amounts for each year:

(1980) _____ (1979) _____ (1978) _____ (1977) _____

- 29** For an organization described in boxes 11, 12, or 13, page 2, that received any unusual grants during 1977 through 1980, attach a list (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 16 above. (See specific instructions.) None

Part V Private School Questionnaire

To Be Completed ONLY by Schools that Checked Box 7 in Part IV

| | Yes | No |
|--|-----|----|
| 30 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body? | | |
| 31 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | | |
| 32 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve? | | |
| If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) | | |
| 33 Do you 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? (See instructions.) | | |
| (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 you or on your behalf to solicit contributions? | | |
| If you answered "No," to any of the above, please explain. (If you need more space, attach a separate statement.) | | |

| 34 Do you discriminate by race in any way with respect to: | | Yes | No |
|--|--|-----|----|
| (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 extra-curricular activities? | | | |
| If you answered "Yes," to any of the above, please explain. (If you need more space, attach a separate statement.) | | | |

| | | |
|--|-------------------------------------|-------------------------------------|
| <p>35 (a) Do you receive any financial aid or assistance from a governmental agency?</p> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>(b) Has your right to such aid ever been revoked or suspended?</p> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| <p>If you answered "Yes," to either 35(a) or (b), please explain using an attached separate statement.</p> | | |
| <p>36 Do you certify that you have complied with the applicable requirements of section 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)</p> | <input type="checkbox"/> | <input type="checkbox"/> |

| Check here <input type="checkbox"/> (a) <input type="checkbox"/> If the organization belongs to an affiliated group (see instructions). Check here <input type="checkbox"/> (b) <input type="checkbox"/> If you checked (a) and "limited control" provisions apply (see instructions). | | (a) Affiliated group totals | (b) To be completed for ALL electing organizations |
|---|--|--------------------------------------|---|
| Limits on Lobbying Expenses | | | |
| 37 | Total (grassroots) lobbying expenses to influence public opinion | | |
| 38 | Total lobbying expenses to influence legislative body | | |
| 39 | Total lobbying expenses (add lines 37 and 38) | | |
| 40 | Other exempt purpose expenses (see Part VI instructions) | | |
| 41 | Total exempt purpose expenses (add lines 39 and 40) (see instructions) | | |
| 42 | Lobbying nontaxable amount. Enter the smaller of \$1,000,000 or the amount determined under the following table— If the amount on line 41 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 41 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 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 \$225,000 plus 5% of the excess over \$1,500,000 | | |
| 43 | Grassroots nontaxable amount (enter 25% of line 42) (Complete lines 44 and 45. File Form 4720 if either line 37 exceeds line 43 or line 39 exceeds line 42.) | | |
| 44 | Excess of line 37 over line 43 | | |
| 45 | Excess of line 39 over line 42 | | |

| (Line references below are to column (b) of Part VI, Schedule A (Form 990) for the respective tax year) | Lobbying Expenses During 4-Year Averaging Period | | | | |
|---|--|-------------|-------------|-------------|--------------|
| Calendar year (or fiscal year beginning in) ► | (a) 1981 | (b) 1980 | (c) 1979 | (d) 1978 | (e) Total |
| 46 Lobbying nontaxable amount (line 6, Sch. A (Form 990) (1978-80), line 42 (1981)) . | | | | | |
| 47 Lobbying ceiling amount (150% of line 46(e)) | | | | | |
| 48 Total lobbying expenses (line 3, Sch. A (Form 990) (1978-80), line 39 (1981)) . | | | | | |
| 49 Grassroots nontaxable amount (line 7, Sch. A (Form 990) (1978-80), line 43 (1981)) . | | | | | |
| 50 Grassroots ceiling amount (150% of line 49(e)) | | | | | |
| 51 Grassroots lobbying expenses (line 1, Sch. A (Form 990) (1978-80), line 37 (1981)) . | | | | | |