

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

1998

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1998 calendar year, OR tax year period beginning, 1998, and ending, 19

B Check if:

- Change of address
Initial return
Final return
Amended return (required also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization, number and street, city, town, state, and ZIP code

OORAH KIRUV RECHOKIM FUND, INC
3904 15TH AVE
BROOKLYN, NY 11218-

D Employer identification number

11-2883307

E Telephone number

(732) 942-7474

F Check if exemption application is pending

G Type of organization - Exempt under section 501(c) (3) (insert number) OR section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No
I If either box in H is checked "Yes," enter four-digit group exemption no. (GEN)

(b) If "Yes," enter number of affiliates for which return is filed: Accounting method: Cash Accrual

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No Other (specify)

K Check here 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 it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 13.)

SCANNED FEB 16 2000

Revenue

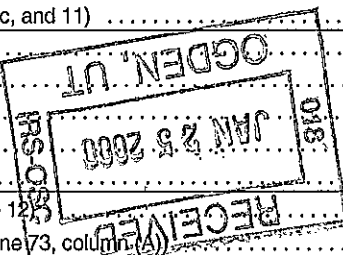
Table with columns for line number, description, sub-column (a, b, c), and total amount. Includes lines 1-12 for Revenue.

Expenses

Table with columns for line number, description, and total amount. Includes lines 13-17 for Expenses.

Net Assets

Table with columns for line number, description, and total amount. Includes lines 18-21 for Net Assets.



9P

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 17.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) ... (cash \$: 238,207 non-cash \$: )	238,207	238,207		
23 Specific assistance to individuals (attach sch.)				
24 Benefits paid to or for members (attach sch.)				
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				
33 Supplies				
34 Telephone	9,663		9,663	
35 Postage and shipping				
36 Occupancy				
37 Equipment rental and maintenance				
38 Printing and publications				
39 Travel	3,029		3,029	
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses (itemize): a ADVERTISING	1,038			1,038
b OFFICE EXPENSES	15,266		15,266	
c				
d				
e				
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	267,203	238,207	27,958	1,038

**Reporting of Joint Costs.** -- Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs ... \$ \_\_\_\_\_; (ii) amt. allocated to Prog. services .. \$ \_\_\_\_\_; (iii) the amount allocated to Management and general ..... \$ \_\_\_\_\_; and (iv) amt. allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See Specific Instructions on page 20.)

What is the organization's primary exempt purpose? <b>TO INCREASE JEWISH AWARENESS</b>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a PROVIDED FUNDS TO RELIGIOUS SCHOOLS FOR SCHOLARSHIPS FOR DESERVING STUDENTS.  (Grants and allocations \$ _____)	238,207
b  (Grants and allocations \$ _____)	
c  (Grants and allocations \$ _____)	
d  (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	238,207

**Part IV Balance Sheets** (See Specific Instructions on page 20.)

		(A) Beginning of year		(B) End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
<b>Assets</b>	<b>45</b> Cash -- non-interest-bearing .....	4,925	<b>45</b>	379
	<b>46</b> Savings and temporary cash investments .....		<b>46</b>	
	<b>47a</b> Accounts receivable .....			
	<b>b</b> Less: allowance for doubtful accounts .....		<b>47c</b>	
	<b>48a</b> Pledges receivable .....			
	<b>b</b> Less: allowance for doubtful accounts .....		<b>48c</b>	
	<b>49</b> Grants receivable .....		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule) .....		<b>50</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule) .....			
	<b>b</b> Less: allowance for doubtful accounts .....		<b>51c</b>	
	<b>52</b> Inventories for sale or use .....		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges .....		<b>53</b>	
	<b>54</b> Investments -- securities (attach schedule) .....		<b>54</b>	
	<b>55a</b> Investments -- land, buildings, and equipment: basis .....			
	<b>b</b> Less: accumulated depreciation (attach schedule) .....		<b>55c</b>	
	<b>56</b> Investments -- other (attach schedule) .....		<b>56</b>	
	<b>57a</b> Land, buildings, and equipment: basis .....			
	<b>b</b> Less: accumulated depreciation (attach schedule) .....		<b>57c</b>	
<b>58</b> Other assets (describe _____ )		<b>58</b>		
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74) .....	4,925	<b>59</b>	379	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses .....		<b>60</b>	
	<b>61</b> Grants payable .....		<b>61</b>	
	<b>62</b> Deferred revenue .....		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) .....		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) .....		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) .....		<b>64b</b>	
	<b>65</b> Other liabilities (describe _____ )		<b>65</b>	
<b>66 Total liabilities</b> (add lines 60 through 65) .....		<b>66</b>		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	<b>67</b> Unrestricted .....	4,925	<b>67</b>	379
	<b>68</b> Temporarily restricted .....		<b>68</b>	
	<b>69</b> Permanently restricted .....		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.			
	<b>70</b> Capital stock, trust principal, or current funds .....		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund .....		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>72</b>	
<b>73 Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) .....	4,925	<b>73</b>	379	
<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73) .....	4,925	<b>74</b>	379	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See Specific Instructions, page 22.)

<b>a</b> Total revenue, gains, and other support per audited financial statements . . . . . ▶	<b>a</b> <u>N/A</u>
<b>b</b> Amounts included on line <b>a</b> but not on line 12, Form 990:	
<b>(1)</b> Net unrealized gains on investments . . \$	
<b>(2)</b> Donated services & use of facilities . \$	
<b>(3)</b> Recoveries of prior year grants . . . . . \$	
<b>(4)</b> Other (specify):	
_____ \$	
Add amounts on lines <b>(1)</b> through <b>(4)</b> . . ▶	<b>b</b> _____
<b>c</b> Line <b>a</b> minus line <b>b</b> . . . . . ▶	<b>c</b> _____
<b>d</b> Amounts included on line 12, Form 990 but not on line <b>a</b> :	
<b>(1)</b> Investment expenses not included on line 6b, Form 990 \$	
<b>(2)</b> Other (specify):	
_____ \$	
Add amounts on lines <b>(1)</b> and <b>(2)</b> . . . . ▶	<b>d</b> _____
<b>e</b> Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . . ▶	<b>e</b> _____

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b> Total expenses and losses per audited financial statements . . . . . ▶	<b>a</b> <u>N/A</u>
<b>b</b> Amounts included on line <b>a</b> but not on line 17, Form 990:	
<b>(1)</b> Donated services & use of facilities . . \$	
<b>(2)</b> Prior year adjustments reported on line 20, Form 990 . \$	
<b>(3)</b> Losses reported on line 20, Form 990 . \$	
<b>(4)</b> Other (specify):	
_____ \$	
Add amounts on lines <b>(1)</b> through <b>(4)</b> . . ▶	<b>b</b> _____
<b>c</b> Line <b>a</b> minus line <b>b</b> . . . . . ▶	<b>c</b> _____
<b>d</b> Amounts included on line 17, Form 990 but not on line <b>a</b> :	
<b>(1)</b> Investment expenses not included on line 6b, Form 990 . \$	
<b>(2)</b> Other (specify):	
_____ \$	
Add amounts on lines <b>(1)</b> and <b>(2)</b> . . . . ▶	<b>d</b> _____
<b>e</b> Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . . ▶	<b>e</b> _____

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see Specific Instructions on page 22.)

(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 comp.	(E) Expense account and other allowances
RABBI CHAIM MINTZ BROOKLYN NY	PRES. PART TIME	0	0	0
RABBI ELIYOHU MINTZ LAKEWOOD N.J.	EXEC. V.P. PART TIME	0	0	0
REUVEN KANAREK LAKEWOOD N.J.	TREAS. PART TIME	0	0	0

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? . . . ▶  Yes  No  
If "Yes," attach schedule -- see Specific Instructions on page 22.

Part VI Other Information (See Specific Instructions on page 23.)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 76 through 92 regarding organizational activities, financials, and tax status.

**SCHEDULE A  
(Form 990)**

**Organization Exempt Under Section 501(c)(3)**  
(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust  
**Supplementary Information**

OMB No. 1545-0047

**1998**

Department of the Treasury  
Internal Revenue Service

▶ **Must be completed by the above organizations and attached to their Form 990 or 990-EZ.**  
See separate instructions.

Name of the organization: **OORAH KIRUV RECHOKIM FUND, INC**  
Employer identification number: **11-2883307**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See instructions on page 1. 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 empl. benefit plans & deferred compensation	(e) Expense account and other allowances
<i>NONE</i>				

Total number of other employees paid over \$50,000 ..... ▶ *0*

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See instructions on page 1. 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>		



**Part III** Statements About Activities

	Yes	No
<b>1</b> 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 total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ Organizations that made an election under section 501(h) 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.	<b>1</b>	X
<b>2</b> 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:		
<b>a</b> Sale, exchange, or leasing of property? .....	<b>2a</b>	X
<b>b</b> Lending of money or other extension of credit? .....	<b>2b</b>	X
<b>c</b> Furnishing of goods, services, or facilities? .....	<b>2c</b>	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? .....	<b>2d</b>	X
<b>e</b> Transfer of any part of its income or assets? .....	<b>2e</b>	X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? .....	<b>3</b>	X
<b>4a</b> Do you have a section 403(b) annuity plan for your employees? .....	<b>4a</b>	X
<b>b</b> Attach a statement to explain 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 on page 2.)		

**Part IV** Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

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 4.)
- 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)(v).
- 9**  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **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)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 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)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b**  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12**  An organization that normally receives: (1) **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, and (2) **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. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 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 on page 4.)

(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 on page 4.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **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) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	252,206	192,002	153,601	71,768	669,577
<b>16</b> Membership fees received					
<b>17</b> 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					
<b>18</b> 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					
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> 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					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
<b>23</b> Total of lines 15 through 22	252,206	192,002	153,601	71,768	669,577
<b>24</b> Line 23 minus line 17	252,206	192,002	153,601	71,768	669,577
<b>25</b> Enter 1% of line 23	2,522	1,920	1,536	718	
<b>26 Organizations described on lines 10 or 11:</b>					
<b>a</b> Enter 2% of amount in column (e), line 24					<b>26a</b> 13,392
<b>b</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 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					<b>26b</b>
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)					<b>26c</b> 669,577
<b>d</b> Add: Amounts from column (e) for lines:	<b>18</b>	<b>19</b>			<b>26d</b>
	<b>22</b>	<b>26b</b>			
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 669,577
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 100.000000%
<b>27 Organizations described on line 12:</b>					
<b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list 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:	(1997)	(1996)	(1995)	(1994)	
<b>b</b> For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list 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 these differences (the excess amounts) for each year:	(1997)	(1996)	(1995)	(1994)	
<b>c</b> Add: Amounts from column (e) for lines:	<b>15</b>	<b>16</b>			<b>27c</b>
	<b>17</b>	<b>20</b>	<b>21</b>		
<b>d</b> Add: Line 27a total and line 27b total					<b>27d</b>
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27e</b>
<b>f</b> Total support for section 509(a)(2) test: Enter amount on line 23, col. (e)					<b>27f</b>
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27g</b> %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27h</b> %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1994 through 1997, 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 on page 4.)



**Part V Private School Questionnaire** (See instructions on page 4.)  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
<b>29</b> 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? .....		
<b>30</b> 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? .....		
<b>31</b> 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.)		
_____		
_____		
_____		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? .....		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....		
<b>d</b> 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.)		
_____		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? .....		
<b>b</b> Admissions policies? .....		
<b>c</b> Employment of faculty or administrative staff? .....		
<b>d</b> Scholarships or other financial assistance? .....		
<b>e</b> Educational policies? .....		
<b>f</b> Use of facilities? .....		
<b>g</b> Athletic programs? .....		
<b>h</b> Other extracurricular activities? .....		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
_____		
_____		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? .....		
<b>b</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.		
_____		
<b>35</b> 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 .....		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions on page 6.)  
 (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.  
 Check here **b**  if you checked "a" above and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37) .....	<b>38</b>		
<b>39</b> Other exempt purpose expenditures .....	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39) .....	<b>40</b>		
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table --			
<b>If the amount on line 40 is --</b>	<b>The lobbying nontaxable amount is --</b>		
Not over \$500,000 .....	20% of the amount on line 40 .....		
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 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000 .....	\$1,000,000 .....		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>		
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>	0	0
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>	0	0

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.

**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 on page 7.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in) ▶	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
<b>45</b> Lobbying nontaxable amount .....					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					
<b>47</b> Total lobbying expenditures .....					
<b>48</b> Grassroots nontaxable amount .....					
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					
<b>50</b> Grassroots lobbying expenditures .....					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See instructions on page 8.)

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
<b>a</b> Volunteers .....			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) .....			
<b>c</b> Media advertisements .....			
<b>d</b> Mailings to members, legislators, or the public .....			
<b>e</b> Publications, or published or broadcast statements .....			
<b>f</b> Grants to other organizations for lobbying purposes .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
<b>i</b> 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.

