

**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

OMB No. 1545-0047

**1984**

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

For the calendar year 1984, or fiscal year beginning 1 May 1984, 1984, and ending 30 April, 19 85

Use IRS label. Otherwise, please print or type.	Name of organization	A Employer identification number (see instruction L)
	Church of Spiritual Technology	95 : 3781769
	Address (number and street)	B State registration number (see instruction D)
	5299 Fountain Avenue Suite 285	1074287
	City or town, State, and ZIP code	C If address changed, check here <input type="checkbox"/>
	Los Angeles, California 90029	X

D Check applicable box—Exempt under section ☒ 501(c) ( 3 ) (insert number), OR ☐ section 4947(a)(1) trust ☒ Check here if application exemption is pending

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 C10).

G Is this a group return (see instruction J) filed for affiliates? ☐ Yes ☒ No If "Yes" to either, give four-digit group exemption number (GEN) ☐ Yes ☒ No

☐ Check here if your gross receipts are normally not more than \$25,000 (see instruction B11). You do not have to file a completed return with IRS but should file a return without financial data if you were mailed a Form 990 Package (see instruction A). Some States may require a completed return.

☐ Check here if gross receipts are normally more than \$25,000 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.

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

These columns are optional—  
see instructions

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

		(A) Total	(B) Unrestricted/ Expendable	(C) Restricted/ Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	(a) Direct public support	1,283,056.-		
	(b) Indirect public support			
	(c) Government grants			
	(d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions)	1,283,056.-		
	2 Program service revenue (from Part IV, line (f))			
	3 Membership dues and assessments			
	4 Interest on savings and temporary cash investments	1,677,560.-		
	5 Dividends and interest from securities			
	6 (a) Gross rents	15,000.-		
	(b) Minus: Rental expenses			
	(c) Net rental income (loss)	15,000.-		
7 Other investment income (Describe <input type="checkbox"/> Securities <input type="checkbox"/> Other)				
8 (a) Gross amount from sale of assets other than inventory	7,356.-			
(b) Minus: cost or other basis and sales expenses	9,646.-			
(c) Gain (loss) (attach schedule)	(2,290.-)	(2,290.-)		
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))	25,074.-			
12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11)	2,998,400.-			
Expenses	13 Program services (from line 44(B)) (see instructions)	1,443,943.-		
	14 Management and general (from line 44(C)) (see instructions)			
	15 Fundraising (from line 44(D)) (see instructions)			
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 16 and 44(A))	1,443,943.-		
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)	1,554,457.-		
	19 Fund balances or net worth at beginning of year (from line 74(A))	20,999,632.-		
	20 Other changes in fund balances or net worth (attach explanation)			00034
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20)	22,554,089.-		

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for most section 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on lines 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.	6,763.-	6,763.-		
	26 Other salaries and wages	44,030.-	44,030.-		
	27 Pension plan contributions				
	28 Other employee benefits	96,438.-	96,438.-		
	29 Payroll taxes				
	30 Professional fundraising fees				
	31 Accounting fees	11,000.-	11,000.-		
	32 Legal fees	47,365.-	47,365.-		
	33 Supplies	450,665.-	450,665.-		
	34 Telephone	26,383.-	26,383.-		
	35 Postage and shipping	4,564.-	4,564.-		
	36 Occupancy	121,432.-	121,432.-		
	37 Equipment rental and maintenance	29,863.-	29,863.-		
	38 Printing and publications	12,672.-	12,672.-		
	39 Travel	85,801.-	85,801.-		
	40 Conferences, conventions and meetings				
	41 Interest	13,272.-	13,272.-		
	42 Depreciation, depletion, etc. (attach schedule)	75,480.-	75,480.-		
	43 Other expenses (itemize): (a) Tax	291.-	291.-		
	(b) Professional Fees	87,349.-	87,349.-		
	(c) Staff training materials&expenses	13,674.-	13,674.-		
	(d) Memberships and dues	23,300.-	23,300.-		
	(e) Charitable donation	250,000.-	250,000.-		
	(f) Books and films	43,601.-	43,601.-		
44 Total functional expenses (add lines 22 through 43)		1,443,943.-	1,443,943.-		

**Part III Statement of Program Services Rendered**

List each program service title on lines (a) through (d); for each, identify the service output(s) or product(s) and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)		Expenses (Optional for some organizations—see instructions)
(a)	All expenses are allocated to the activities of the organization as described in the application of the organization for recognition of its exempt status, and herein. No breakdown amongst activities is maintained.	
	(Grants and allocations \$ )	\$1,443,943.-
(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))	00035

Part IV Program Service Revenue and Other Revenue (State Nature)	Program service revenue	Other revenue
(a) Fees from government agencies . . . . .		
(b) Field Staff Member Commission . . . . .		1,925.-
(c) Sale of recorded tape lectures . . . . .		23,149.-
(d) . . . . .		
(e) . . . . .		
(f) Total program service revenue (enter here and on line 2) . . . . .		
(g) Total other revenue (enter here and on line 11) . . . . .		25,074.-

**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.	(A) Beginning of year	End of year		
		(B) Total	(C) Unrestricted/Expendable	(D) Restricted/Nonexpendable
<b>Assets</b>				
45 Cash—non-interest bearing . . . . .	500.-	1,500.-		
46 Savings and temporary cash investments . . . . .	17,202,482.-	17,940,815.-		
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 . . . . .	67,071.-	-0-		
53 Prepaid expenses and deferred charges . . . . .	92,727.-	36,130.-		
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 ▶ 4,100,901.- minus accumulated depreciation ▶ 114,343 (attach schedule)	3,636,852.-	3,986,558.-		
58 Other assets ▶ Schedule attached . . . . .	200.-	589,511.-		
59 Total assets (add lines 45 through 58) . . . . .	20,999,832.-	22,554,514.-		
<b>Liabilities</b>				
60 Accounts payable and accrued expenses . . . . .				
61 Grants payable . . . . .				
62 Support and revenue designated for future periods (attach schedule) . . . . .				
63 Loans from officers, directors, trustees and key employees (attach schedule) . . . . .				
64 Mortgages and other notes payable (attach schedule) . . . . .				
65 Other liabilities ▶ Short term loan . . . . .	200.-	425.-		
66 Total liabilities (add lines 60 through 65) . . . . .	200.-	425.-		
<b>Fund Balances or Net Worth</b>				
Organizations that use fund accounting, check here ▶ <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.				
67 a. Current unrestricted fund . . . . .				
b. Current restricted fund . . . . .				
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 . . . . .				
72 Paid-in or capital surplus . . . . .				
73 Retained earnings or accumulated income . . . . .				
74 Total fund balances or net worth (see instructions) 59-66 . . . . .	20,999,632.-	22,554,089.-		
75 Total liabilities and fund balances/net worth (see instructions) . . . . .	20,999,832.-	22,554,514.-		

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**Part VI** List of Officers, Directors, and Trustees (List each officer, director, and trustee whether compensated or not.) (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
... See attached schedule .....				
.....				
.....				
.....				
.....				
.....				

**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 ▶ .....		X
..... and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81 (a) Enter amount of political expenditures, direct or indirect, as described in the instructions . . . . . -0-		
(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 attempts 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 ▶ None		
88 During this tax year did you maintain any part of your accounting/tax records on a computerized system? . . . . .		X
89 The books are in care of ▶ Nancy O'Meara Telephone No. ▶ (213) 669-8465 Located at ▶ 1307 N. New Hampshire, Los Angeles, California 90029		

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	Date	Title
<i>[Signature]</i>	12/15/85	President

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed
<i>[Signature]</i>	10-19-85	<input type="checkbox"/>
Firm's name (or name if self-employed)	J.M. [Signature]	
Alexander Grant & Company, CPA's	572-3b-0047	
One California St., San Francisco, CA 94111	00037	

**SCHEDULE A  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Organization Exempt Under 501(c)(3)**(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust  
Supplementary Information  
▶ Attach to Form 990.

OMB No. 1545-0047

**1984**

Name

Church of Spiritual Technology

Employer identification number

95-1074287

**Part I Compensation of Five Highest Paid Employees  
(Other than Officers, Directors, and Trustees—see specific instructions)**

Name and address of employees paid more than \$30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
NONE				
Total number of other employees paid over \$30,000 ▶				

**Part II Compensation of Five Highest Paid Persons for Professional Services  
(See specific instructions)**

Name and address of persons paid more than \$30,000	Type of service	Compensation
Action Enterprises 17305 Santa Rosa Mine Road, Perris, Ca. 92370	Research	\$ 74,883.-
Lenske, Lenske & Heller 6400 Canoga Av, Suite 315 Woodland Hills, Ca. 91367	Legal	31,368.-
Total number of others receiving over \$30,000 for professional services ▶	None	

**Part III Statements About Activities**

- |  | Yes | No |
|--|-----|----|
| 1 During the year have you attempted to influence national, State or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? . . . . .<br>If "Yes," enter the total expenses paid or incurred in connection with the legislative activities . . . \$ _____<br>Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred. |     | X  |
| 2 During the year have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary:  |     |    |
| (a) Sale, exchange, or leasing of property? . . . . .  |     | X  |
| (b) Lending of money or other extension of credit? . . . . .   |     | X  |
| (c) Furnishing of goods, services, or facilities? . . . . .  |     | X  |
| (d) Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .  |     | X  |
| (e) Transfer of any part of your income or assets? . . . . .   |     | X  |
| If the answer to any question is "Yes," attach a detailed statement explaining the transactions.   |     |    |
| 3 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)  |     |    |
| 4 Do you make grants for scholarships, fellowships, student loans, etc.? . . . .   |     | X  |

For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.

Schedule A (Form 990) 1984

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**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):

- 5 ☒ 1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7 ☐ 3 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ 4 A Federal, State or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name, city, and State of hospital ▶ .....
- 10 ☐ 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.)
- 11 ☐ 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.)
- 12 ☐ 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). (Also complete Support Schedule.)
- 13 ☐ 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 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, box 13.)

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

- 14 ☐ 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 10, 11, or 12 above) Use cash method of accounting.**

Calendar year (or fiscal year beginning in) ▶	(a) 1983	(b) 1982	(c) 1981	(d) 1980	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
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.					
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					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
21 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					
22 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

**26 Organizations described in box 10 or 11:**

(a) Enter 2% of amount in column (e), line 24

(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 1980 through 1983 exceeded the amount shown in 26(a). Enter the sum of all excess amounts here

**Part IV** Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2)**27** Organizations described in box 12, page 2:

- (a) Attach a list, for amounts shown on lines 15, 16, and 17, 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:

(1983) (1982) (1981) (1980)

- (b) Attach a list showing, for 1980 through 1983, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 25 for the year or \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1983) (1982) (1981) (1980)

- 28**
- For an organization described in boxes 10, 11, or 12, page 2, that received any unusual grants during 1980 through 1983, 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 15 above. (See specific instructions.)

**Part V** Private School Questionnaire

## To Be Completed ONLY by Schools that Checked Box 6 in Part IV

- 29**
- 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?

Yes No

- 30**
- 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?

- 31**
- 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.)

- 32**
- 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?

- (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.)

- 33**
- Do you 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 extra-curricular activities?

If you answered "Yes," to any of the above, please explain. (If you need more space, attach a separate statement.)

- 34**
- (a) Do you receive any financial aid or assistance from a governmental agency?

- (b) Has your right to such aid ever been revoked or suspended?

If you answered "Yes," to either 34(a) or (b), please explain using an attached separate statement.

- 35**
- Do you certify that you have 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)

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**Part VI Lobbying Expenditures By Public Charities (See instructions)**  
(To be completed ONLY by an eligible organization that filed Form 5768.)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 Expenses		(a) Affiliated group totals	(b) To be completed for ALL electing organizations										
36	Total (grassroots) lobbying expenses to influence public opinion . . . . .												
37	Total lobbying expenses to influence a legislative body . . . . .												
38	Total lobbying expenses (add lines 36 and 37) . . . . .												
39	Other exempt purpose expenses (see Part VI instructions) . . . . .												
40	Total exempt purpose expenses (add lines 38 and 39) (see instructions). . . . .												
41	Lobbying nontaxable amount. Enter the smaller of \$1,000,000 or the amount determined under the following table—												
	<table border="0"> <tr> <td>If the amount on line 40 is—</td> <td>The lobbying nontaxable amount is—</td> </tr> <tr> <td>Not over \$500,000 . . . . .</td> <td>20% of the amount on line 40. . . . .</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000 . . . . .</td> <td>\$100,000 plus 15% of the excess over \$500,000 . . . . .</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000 . . . . .</td> <td>\$175,000 plus 10% of the excess over \$1,000,000 . . . . .</td> </tr> <tr> <td>Over \$1,500,000 . . . . .</td> <td>\$225,000 plus 5% of the excess over \$1,500,000 . . . . .</td> </tr> </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 . . . . .	\$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 . . . . .		
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 . . . . .	\$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 . . . . .												
42	Grassroots nontaxable amount (enter 25% of line 41) . . . . . (Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)												
43	Excess of line 36 over line 42 . . . . .												
44	Excess of line 38 over line 41 . . . . .												

**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 45-50 for details.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenses During 4-Year Averaging Period				
	(a) 1984	(b) 1983	(c) 1982	(d) 1981	(e) Total
45 Lobbying nontaxable amount (see instructions) . . . . .					
46 Lobbying ceiling amount (150% of line 45(e)) . . . . .					
47 Total lobbying expenses (see instructions) . . . . .					
48 Grassroots nontaxable amount (see instructions) . . . . .					
49 Grassroots ceiling amount (150% of line 48(e)) . . . . .					
50 Grassroots lobbying expenses (see instructions) . . . . .					