

act # 014379

1993

Form **990-T****Exempt Organization Business Income Tax Return**

OMB No. 1545-0687

Department of the Treasury
Internal Revenue ServiceFor calendar year 1992 or other tax year beginning 7/1, 1992, and ending 6/30, 1993

Instructions are separate. See page 1 for Paperwork Reductions Act Notice.

~~1992~~☐ Check box if address changed☒ Exempt under section 501(c)(3) or 408(e)Please
Print or
Type

Name of organization

Planned Parenthood League of MA

Number, street, and room or suite no. (If a P.O. box, see page 3 of instructions.)

99 Bishop Allen Drive

City or town, state, and ZIP code

Cambridge, MA 02139C Employer identification number
(Employees' trust, see instructions for Block C)04-2698497D Unrelated business activity codes
(See instructions for Block D)E Check type of organization. ☐ Corporation ☐ Trust ☐ Section 401(a) trust ☐ Section 408(a) trustF Group exemption number (see instructions for Block F) ☐

G Describe the organization's primary unrelated business activity. (see instructions for Block G)

Rental IncomeH During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. (see instructions for Block H) ☐**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit (subtract line 2 from line 1c)	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 20) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships (attach statement)	5		
6 Rent income (Schedule C)	6	24,577	25,432
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8	—	
9 Investment income of a section 501(c)(7), (9), (17), or (20) organization (Schedule G)	9	—	
10 Exploited exempt activity income (Schedule I)	10	—	
11 Advertising income (Schedule J)	11	—	
12 Other income (see instructions for line 12—attach schedule)	12	—	
13 TOTAL (add lines 3 through 12)	13	24,577	25,432

(855)**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15	5346	
16 Repairs	16	1305	
17 Bad debts	17	—	
18 Interest (attach schedule)	18	—	
19 Taxes	19	4047	
20 Charitable contributions (see instructions for limitation rules)	20	—	
21 Depreciation (attach Form 4562)	21	4875	—
22 Less depreciation claimed on Schedule A and elsewhere on return	22a		22b 4875
23 Depletion	23	—	
24 Contributions to deferred compensation plans	24	—	
25 Employee benefit programs	25	—	
26 Excess exempt expenses (Schedule I)	26	—	
27 Excess readership costs (Schedule J)	27	—	
28 Other deductions (attach schedule)	28	9859	
29 TOTAL DEDUCTIONS (add lines 14 through 28)	29	25432	
30 Unrelated business taxable income before net operating loss deduction (subtract line 29 from line 13)	30		
31 Net operating loss deduction	31		
32 Unrelated business taxable income before specific deduction (subtract line 31 from line 30)	32		
33 Specific deduction	33		
34 Unrelated business taxable income (subtract line 33 from line 32). If line 33 is greater than line 32, enter the smaller of zero or line 32	34		<u>(855)</u>

Part III Tax Computation

35	Amount from line 34 (unrelated business taxable income)	35	855
36	Organizations Taxable as Corporations (see instructions for tax computation) Controlled group members (sections 1561 and 1563)—Check here <input type="checkbox"/> and:		
a	Enter your share of the \$50,000 and \$25,000 taxable income bracket amounts (in that order): (i) \$ <input type="text"/> (ii) \$ <input type="text"/>		
b	Enter your share of the additional 5% tax (not to exceed \$11,750) \$ <input type="text"/>		
c	Income tax on the amount on line 35	36c	0
37	Trusts Taxable at Trust Rates (see instructions for tax computation) Income tax on the amount on line 35 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	37	

Part IV Tax and Payments

38a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	38a	
b	Other credits (see instructions)	38b	
c	General business credit—Check if from: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Form (specify) <input type="text"/>	38c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	38d	
39	Total (add lines 38a through 38d)	39	
40	Subtract line 39 from line 36c or line 37.	40	
41	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	41	
42a	Alternative minimum tax	42c	
43	Total tax (add lines 40, 41, and 42c)	43	
44	Payments: a 1991 overpayment credited to 1992	44a	
b	1992 estimated tax payments	44b	
c	Tax deposited with Form 7004 or Form 2758	44c	
d	Foreign organizations—Tax paid or withheld at source (see instructions)	44d	
e	Other credits and payments (see instructions)	44e	
45	Total credits and payments (add lines 44a through 44e)	45	
46	Estimated tax penalty (see the instructions on page 2). Check <input type="checkbox"/> if Form 2220 is attached	46	
47	Tax due —If line 45 is less than the total of lines 43 and 46, enter amount owed	47	
48	Overpayment —If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	48	
49	Enter the amount of line 48 you want: Credited to 1993 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	49	

Part V Statements Regarding Certain Activities and Other Information (See instructions on page 8.)

	Yes	No
1 At any time during the 1992 calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," the organization may have to file Form TD F 90-22.1. If "Yes," enter the name of the foreign country here <input type="text"/>		X
2 Was the organization the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the organization had any beneficial interest in it? If "Yes," the organization may have to file Forms 3520, 3520-A, or 926.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/>		

SCHEDULE A—COST OF GOODS SOLD (See instructions on page 8.)Method of inventory valuation (specify)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4a	Additional section 263A costs (attach schedule)	4a	
b	Other costs (attach schedule)	4b	
5	TOTAL—Add lines 1 through 4b	5	
6	Inventory at end of year	6	
7	Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	
8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
			X

The books are in care of Piper OrtonTelephone number (617) 492-0518**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 or fiduciary <input type="text"/>	Date <input type="text"/>	Title <input type="text"/>
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Paid Preparer's Use Only

Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's social security number <input type="text"/>
Firm's name (or yours, if self-employed) and address <input type="text"/>	E.I. No. <input type="text"/>	ZIP code <input type="text"/>	

SCHEDULE G—INVESTMENT INCOME OF A SECTION 501(c)(7), (9), (17), OR (20) ORGANIZATION

(See instructions on page 10.)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col. 3 plus col. 4)
(1) N/A				
(2)				
(3)				
(4)				
Totals	Enter here and on line 9, column (A), Part I, page 1.			Enter here and on line 9, column (B), Part I, page 1.

SCHEDULE I—EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME

(See instructions on page 10.)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Column totals	Enter here and on line 10, col. (A), Part I, page 1.	Enter here and on line 10, col. (B), Part I, page 1.				Enter here and on line 26, Part II, page 1.

SCHEDULE J—ADVERTISING INCOME (See instructions on page 10.)**Part I** Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part I, be sure to fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income (Enter the total of this column on line 11, col. (A), Part I, page 1)	3 Direct advertising costs (Enter the total of this column on line 11, col. (B), Part I, page 1)	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4). Enter the total of this column on line 27, Part II, page 1.
(1) N/A						
(2)						
(3)						
(4)						

Part II Income From Periodicals Reported on a Consolidated Basis (If you listed periodicals in Part I above, use a separate Schedule J to report income from periodicals on a consolidated basis in Part II and see the instructions.)

(1) N/A					
(2)					
(3)					
(4)					
Column totals	Enter here and on line 11, col. (A), Part I, page 1.	Enter here and on line 11, col. (B), Part I, page 1.			Enter here and on line 27, Part II, page 1.

SCHEDULE K—COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES (See instructions on page 10.)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
N/A		%	
		%	
		%	
		%	
Total (enter here and on line 14, Part II, page 1)			

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Part III Tax Computation

35 Amount from line 34 (unrelated business taxable income) **35 8855**

36 Organizations Taxable as Corporations (see instructions for tax computation)
Controlled group members (sections 1561 and 1563)—Check here ☐ and:

a Enter your share of the \$50,000 and \$25,000 taxable income bracket amounts (in that order):
☐ \$ ☐ \$

b Enter your share of the additional 5% tax (not to exceed \$11,750) ☐

c Income tax on the amount on line 35 **36c 0**

37 Trusts Taxable at Trust Rates (see instructions for tax computation) Income tax on the amount on line 35 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) **37**

Part IV Tax and Payments

38a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **38a**

b Other credits (see instructions) **38b**

c General business credit—Check if from:
☐ Form 3800 or ☐ Form (specify) **38c**

d Credit for prior year minimum tax (attach Form 8801 or 8827) **38d**

39 Total (add lines 38a through 38d) **39**

40 Subtract line 39 from line 36c or line 37 **40**

41 Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611 **41**

42a Alternative minimum tax **42a**

b Environmental tax **42b**

43 Total tax (add lines 40, 41, and 42c) **43**

44 Payments: a 1991 overpayment credited to 1992 **44a**

b 1992 estimated tax payments **44b**

c Tax deposited with Form 7004 or Form 2758 **44c**

d Foreign organizations—Tax paid or withheld at source (see instructions) **44d**

e Other credits and payments (see instructions) **44e**

45 Total credits and payments (add lines 44a through 44e) **45**

46 Estimated tax penalty (see the instructions on page 2). Check ☐ If Form 2220 is attached **46**

47 Tax due —If line 45 is less than the total of lines 43 and 46, enter amount owed **47**

48 Overpayment —If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48**

49 Enter the amount of line 48 you want: Credited to 1993 estimated tax ☐ Refunded ☐ **49**

Part V Statements Regarding Certain Activities and Other Information (See instructions on page 8.)

1 At any time during the 1992 calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
 If "Yes," the organization may have to file Form TD F 90-22.1. If "Yes," enter the name of the foreign country here **Yes No**

2 Was the organization the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the organization had any beneficial interest in it?
 If "Yes," the organization may have to file Forms 3520, 3520-A, or 926. **Yes No**

3 Enter the amount of tax-exempt interest received or accrued during the tax year **\$**

SCHEDULE A—COST OF GOODS SOLD (See instructions on page 8.)

Method of inventory valuation (specify) **N/A**

1 Inventory at beginning of year **1**

2 Purchases **2**

3 Cost of labor **3**

4a Additional section 263A costs (attach schedule) **4a**

b Other costs (attach schedule) **4b**

5 TOTAL—Add lines 1 through 4b **5**

6 Inventory at end of year **6**

7 Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I.) **7**

8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? **Yes No**

The books are in care of **Piper Orion** Telephone number **1017 4420518**

Please Sign Here **M. D. 15/15/94** **Treasurer**

Paid Preparer's Use Only **Preparer's signature** **Date** **Check if self-employed ☐** **Preparer's social security number** **E.I. No.** **ZIP code**

990-T,FY93

Planned Parenthood League of Massachusetts, Inc.
Form 990-T EIN 04-2698497

Line 28	Other Deductions	
	Utilities	\$7,532
	Waste Removal	\$2,327
	Total Other Deductions	<u>\$9,859</u>

SCHEDULE C—RENT INCOME (FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY)

(See instructions on page 8.)

1 Description of property		
(1) <u>1033 Beacon Street</u>		
(2) <u>Brookline, MA</u>		
(3) <u>2nd & 3rd Floor Apartment</u>		
(4) <u>4015 Square feet total</u>		
(5) <u>3 Bedroom Rent Controlled Apartment</u>		
2 Rent received or accrued		
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3 Deductions directly connected with the income in columns 2a and 2b (attach schedule)
(1) <u>24,577</u>		
(2)		
(3)		
(4)		
Total <u>24,577</u>	Total	Total deductions. Enter here and on line 6, column (B), Part I, page 1. <u>25,432</u>
Total Income (Add totals of columns 2a and 2b. Enter here and on line 6, column (A), Part I, page 1.) <u>24,577</u>		

SCHEDULE E—UNRELATED DEBT-FINANCED INCOME (See instructions on page 9.)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1) <u>N/A</u>				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 × column 6)	8 Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on line 7, column (A), Part I, page 1.	Enter here and on line 7, column (B), Part I, page 1.
Totals				
Total dividends-received deductions included in column 8				

SCHEDULE F—INTEREST, ANNUITIES, ROYALTIES, AND RENTS FROM CONTROLLED ORGANIZATIONS

(See instructions on page 9.)

1 Name and address of controlled organization(s)		2 Gross income from controlled organization(s)	3 Deductions of controlling organization directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations		
				(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under sec. 501(a), or the amount in col. (a), whichever is larger	(c) column (a) divided by column (b)
(1) <u>N/A</u>						%
(2)						%
(3)						%
(4)						%
5 Nonexempt controlled organizations			6 Gross income reportable (column 2 × column 4(c) or column 5(c))	7 Allowable deductions (column 3 × column 4(c) or column 5(c))		
(a) Excess taxable income	(b) Taxable income, or amount in column (a), whichever is larger	(c) Column (a) divided by Column (b)				
(1)		%				
(2)		%				
(3)		%				
(4)		%				
			Enter here and on line 8, column (A), Part I, page 1.	Enter here and on line 8, column (B), Part I, page 1.		
Totals						

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach this form to your return.

OMB No. 1545-0172

1992Attachment
Sequence No. **67**

Name(s) shown on return

Identifying number

Planned Parenthood League of MASSACHUSETTS Inc. 04-2698497

Business or activity to which this form relates

Rental Income

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "Listed Property," complete Part V before you complete Part I.)

1	Maximum dollar limitation (see instructions)	1	\$10,000
2	Total cost of section 179 property placed in service during the tax year (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2, but do not enter less than -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1, but do not enter less than -0-	5	

(a) Description of property	(b) Cost	(c) Elected cost
6		

7	Listed property. Enter amount from line 26.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1991 (see instructions)	10	
11	Taxable income limitation. Enter the smaller of taxable income or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 1993. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for automobiles, certain other vehicles, cellular telephones, computers, or property used for entertainment, recreation, or amusement (listed property). Instead, use Part V for listed property.**Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1992 Tax Year (Do Not Include Listed Property)**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
14 General Depreciation System (GDS) (see instructions):						
a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g Residential rental property			27.5 yrs.	MM	S/L	
h Nonresidential real property			31.5 yrs.	MM	S/L	
15 Alternative Depreciation System (ADS) (see instructions):						
a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property)

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1992 (see instructions). See Attached.	16	4,875
17	Property subject to section 168(f)(1) election (see instructions)	17	
18	ACRS and other depreciation (see instructions)	18	

Part IV Summary

19	Listed property. Enter amount from line 25.	19	
20	Total. Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations—see instructions)	20	
21	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs (see instructions)	21	

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

Cat. No. 12906N

Form **4562** (1992)

Part V Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Computers, and Property Used for Entertainment, Recreation, or Amusement

N/A For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 22a, 22b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation (Caution: See instructions for limitations for automobiles.)

22a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **22b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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23 Property used more than 50% in a qualified business use (see instructions):

<i>N/A</i>		%						
		%						
		%						

24 Property used 50% or less in a qualified business use (see instructions):

<i>N/A</i>		%				S/L -		
		%				S/L -		
		%				S/L -		

25 Add amounts in column (h). Enter the total here and on line 19, page 1.

25

26 Add amounts in column (i). Enter the total here and on line 7, page 1

26

Section B—Information Regarding Use of Vehicles—If you deduct expenses for vehicles:

- Always complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
- If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
27 Total business/investment miles driven during the year (DO NOT include commuting miles)						
28 Total commuting miles driven during the year						
29 Total other personal (noncommuting) miles driven						
30 Total miles driven during the year. Add lines 27 through 29.						
	Yes	No	Yes	No	Yes	No
31 Was the vehicle available for personal use during off-duty hours?						
32 Was the vehicle used primarily by a more than 5% owner or related person?						
33 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B. Note: Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.

	Yes	No
34 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
35 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? (See instructions for vehicles used by corporate officers, directors, or 1% or more owners.)		
36 Do you treat all use of vehicles by employees as personal use?		
37 Do you provide more than five vehicles to your employees and retain the information received from your employees concerning the use of the vehicles?		
38 Do you meet the requirements concerning qualified automobile demonstration use (see instructions)?		

Note: If your answer to 34, 35, 36, 37, or 38 is "Yes," you need not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
39 Amortization of costs that begins during your 1992 tax year:					
40 Amortization of costs that began before 1992					
41 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return					

Part II

cost

deduction

\$153,552

\$4,875

~~014379~~

1993

Form **990**

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) charitable trust

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

~~1992~~

This Form is
Open to Public
Inspection

A For the calendar year 1992, or fiscal year beginning 7/1, 1992, and ending 6-30, 1993

Please use IRS label or print or type. See Specific Instructions.	B Name of organization Planned Parenthood League of MA.	C Employer identification number 04-2698497
	Number and street (or P.O. box if mail is not delivered to street address) 99 Bishop Allen Drive	D State registration number 14379
	City, town, or post office, state, and ZIP code Cambridge, MA 02139	E If address changed, check box <input type="checkbox"/>

F Check type of organization—Exempt under section ☒ 501(c)(3) (insert number), OR ☐ section 4947(a)(1) charitable trust

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No
(b) If "Yes," enter the number of affiliates for which this return is filed: ☐

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

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

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

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	2,589,639		
	b Indirect public support	1b			
	c Government grants	1c			
	d Total (add lines 1a through 1c) (attach schedule—see instructions)	1d	2,589,639		
	2 Program service revenue (from Part VII, line 93)	2	2,955,462		
	3 Membership dues and assessments (see instructions)	3			
	4 Interest on savings and temporary cash investments	4	20,904		
	5 Dividends and interest from securities	5			
	6a Gross rents	6a	24,577		
	b Less: rental expenses	6b	(25,432)		
	c Net rental income or (loss)	6c	(855)		
7 Other investment income (describe <input type="checkbox"/>)	7				
Expenses	8a Gross amount from sale of assets other than inventory	(A) Securities	304,839	8a	
	b Less: cost or other basis and sales expenses	(B) Other	(296,835)	8b	
	c Gain or (loss) (attach schedule)		(8004)	8c	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	(8004)
	9 Special fundraising events and activities (attach schedule—see instructions):				
	a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	b Less: direct expenses	9b			
	c Net income	9c			
	10a Gross sales less returns and allowances	10a			
	b Less: cost of goods sold	10b			
	c Gross profit or (loss) (attach schedule)	10c			
	11 Other revenue (from Part VII, line 103)	11	6,431		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	5,554,577			
Net Assets	13 Program services (from line 44, column (B)) (see instructions)	13	3,737,227		
	14 Management and general (from line 44, column (C)) (see instructions)	14	257,979		
	15 Fundraising (from line 44, column (D)) (see instructions)	15	422,841		
	16 Payments to affiliates (attach schedule—see instructions)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17	4,418,047		
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	1,136,530		
	19 Net assets or fund balances at beginning of year (from line 74, column (A))	19	3,375,096		
	20 Other changes in net assets or fund balances (attach explanation)	20	22,298		
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	4,533,924		

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 4947(a)(1) charitable trusts but optional for others. (See instructions.)

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)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26	1,901,762	1,624,670	66,522
27	Pension plan contributions	27			205,590
28	Other employee benefits	28	289,754	246,001	9,305
29	Payroll taxes	29			34,448
30	Professional fundraising fees	30			
31	Accounting fees	31	9,996	—	9,996
32	Legal fees	32	14,135	—	14,135
33	Supplies	33	313,252	301,489	4,714
34	Telephone	34	44,094	38,173	34,366
35	Postage and shipping	35	88,010	56,889	13,361
36	Occupancy	36	177,227	160,565	—
37	Equipment rental and maintenance	37	77,628	68,988	3,932
38	Printing and publications	38	255,024	185,716	5,977
39	Travel	39	33,910	21,938	9,456
40	Conferences, conventions, and meetings	40	46,439	28,113	10,415
41	Interest	41	8,657	8,189	468
42	Depreciation, depletion, etc. (attach schedule)	42	84,866	80,012	1,699
43	Other expenses (itemize): a Dues & Sub	43a	103,287	89,707	5,413
b Contracted & Professional fees	43b	366,096	311,882	18,304	36,610
c Consultants Services	43c	506,901	428,155	75,996	2,750
d Insurance	43d	9,812	8,340	491	981
e Advertising & Promotions	43e	76,738	65,227	3,837	7,674
f Bad debt, fees, care, misc	43f	10,439	8,873	522	1,044
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	4,488,047	3,737,227	257,979

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) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See instructions.)

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. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.

		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
a	Clinics - to provide medical reproductive health care services:	
	(Grants and allocations \$ _____)	2,892,629
b	Education and Counseling - courses, workshops, education programs, conferences, library, and resource center services; telephone and in-person counseling, information, and referrals for health care with help of volunteer services. (Grants and allocations \$ _____)	392,677
c	Public Affairs and Information- dissemination of information on family planning programs and services; related legislative and judicial deliberations and actions; services to the PPLM supporters general public, ... through publications and newsletters. (Grants and allocations \$ _____)	392,933
d	Program Development Long-term and short-term Planning directly related to the provision of clinic services, education, and public affairs (Grants and allocations \$ _____)	89,643
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total (add lines a through e) (should equal line 44, column (B))	3,767,882

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets			
45	Cash—non-interest-bearing	270,947	45 490,176
46	Savings and temporary cash investments	1,013,631	46 385,447
47a	Accounts receivable	47a 236,889	
b	Less: allowance for doubtful accounts	47b 25,000	47c 211,889
48a	Pledges receivable	48a 1,407,921	
b	Less: allowance for doubtful accounts	48b	48c 1,407,921
49	Grants receivable		49
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		50
51a	Other notes and loans receivable (attach schedule)	51a	51c
b	Less: allowance for doubtful accounts	51b	51c
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges	71,702	53 60,548
54	Investments—securities (attach schedule)		54
55a	Investments—land, buildings, and equipment: basis	55a	55c
b	Less: accumulated depreciation (attach schedule)	55b	55c
56	Investments—other (attach schedule)		56
57a	Land, buildings, and equipment: basis	57a 2,406,933	
b	Less: accumulated depreciation (attach schedule)	57b 347,770	57c 2,059,163
58	Other assets (describe ► Intangibles—see Schedule 1)	174,788	58 182,810
59	Total assets (add lines 45 through 58) (must equal line 75)	3,595,143	59 4,797,954
Liabilities			
60	Accounts payable and accrued expenses	215,545	60 242,601
61	Grants payable		61
62	Support and revenue designated for future periods (attach schedule)		62
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63
64	Mortgages and other notes payable (attach schedule)	4502	64 1429
65	Other liabilities (describe ►)		65
66	Total liabilities (add lines 60 through 65)	220,047	66 244,030
Fund Balances or Net Assets			
Organizations that use fund accounting, check here <input checked="" type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75 (see instructions).			
67a	Current unrestricted fund	304,810	67a 426,403
b	Current restricted fund	243,943	67b 175,737
68	Land, buildings, and equipment fund	603,480	68 2,057,734
69	Endowment fund		69
70	Other funds (describe ► Capital Campaign)	2,222,363	70 1,874,050
Organizations that do not use fund accounting, check here <input type="checkbox"/> and complete lines 71 through 75 (see instructions).			
71	Capital stock or trust principal		71
72	Paid-in or capital surplus		72
73	Retained earnings or accumulated income		73
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73: column (A) must equal line 19 and column (B) must equal line 21)	3,375,096	74 4,533,924
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	3,595,143	75 4,797,954

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 the organization's programs and accomplishments.

Part V 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	(E) Expense account and other allowances
See attached list		0	0	0

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 instructions).

Part VI Other Information

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

	Yes	No
76 Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.	76	X
77 Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	78b	X
c At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.	78c	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.	79	X
80a 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 non-exempt organization? (See instructions.)	80a	X
b If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter amount of political expenditures, direct or indirect, as described in the instructions.	81a	
b Did the organization file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III.	82b	30,655
83a Did anyone request to see either the organization's annual return or exemption application (or both)?	83a	X
b If "Yes," did the organization comply as described in the instructions? (See General Instruction L.)	83b	N/A
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b	N/A
85a 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).)	85a	N/A
b If "Yes," enter the total amount spent for this purpose.	85b	N/A
86 Section 501(c)(7) organizations.—Enter:		
a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities (see instructions)	86b	N/A
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.)	86c	N/A
87 Section 501(c)(12) organizations.—Enter amount of:		
a Gross income received from members or shareholders.	87a	N/A
b Gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 Public interest law firms.—Attach information described in the instructions.		
89 List the states with which a copy of this return is filed		Massachusetts
90 During this tax year did the organization maintain any part of its accounting / tax records on a computerized system?	90	X
91 The books are in care of		Piper Orton
Located at		99 Bishop Allen Drive Cambridge
Telephone no.		(617) 492-0518
ZIP code		02139
92 Section 4947(a)(1) charitable trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return, should check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year.	92	0

Form 990 (1992)

Page 5

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

93 Program service revenue:

- (a) Link Services
 (b) Training, Education & public info
 (c) _____
 (d) _____
 (e) _____
 (f) _____

(g) Fees from government agencies

94 Membership dues and assessments

95 Interest on savings and temporary cash investments

96 Dividends and interest from securities

97 Net rental income or (loss) from real estate:

(a) debt-financed property

(b) not debt-financed property

98 Net rental income or (loss) from personal property

99 Other investment income

100 Gain or (loss) from sales of assets other than inventory

101 Net income from special fundraising events

102 Gross profit or (loss) from sales of inventory

103 Other revenue: (a) Miscellaneous

(b) _____

(c) _____

(d) _____

(e) _____

104 Subtotal (add columns (b), (d), and (e))

105 TOTAL (add line 104, columns (b), (d), and (e))

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See instructions.)
93a	Provision of family planning health services.
93b	Provision of family planning and sexuality education, and public information.
93g	Provision of family planning health services.
95	Provision of family planning health services, education, & public info.
100	Gale of donated securities for charitable health services & public info.
103a	Provision of family planning health services, education, & public information.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 78c is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A				

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 <u>M. L. D. K. S.</u>	Date <u>5/15/94</u>
Paid Preparer's Use Only	Preparer's signature <u>Treasurer</u>	Title <u>Treasurer</u>
	Firm's name (or yours if self-employed) and address	ZIP code

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	990,FY 93 PART V			
	PLANNED PARENTHOOD LEAGUE OF MA., EIN 04-2698497			
NAME	AVG. HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTION TO EMPLOYEE BENEFIT PLANS	EXP. ACCOUNT AND OTHER ALLOWANCES
BOARD OF DIRECTORS				
Alan M. Altman, M.D.	1 hour	\$0	\$0	\$0
Georgia B. Barnhill	1 hour	\$0	\$0	\$0
Mildred Collins Blackman	1 hour	\$0	\$0	\$0
Franklin S. Browning (clerk)	1 hour	\$0	\$0	\$0
Nonnie S. Burnes, Esq.	1 hour	\$0	\$0	\$0
David S. Chapin, M.D.	1 hour	\$0	\$0	\$0
Ellen R. Cohen	1 hour	\$0	\$0	\$0
John M. Cohen, M.D.	1 hour	\$0	\$0	\$0
Nancy L. Conlin, Esq	1 hour	\$0	\$0	\$0
Jane Corlette (chair elect)	1 hour	\$0	\$0	\$0
Frimette T. Field	1 hour	\$0	\$0	\$0
Melissa D. Gerrity (treasurer)	1 hour	\$0	\$0	\$0
Susan T. Haas, M.D.	1 hour	\$0	\$0	\$0
Nitza M. Hidalgo, Ed.D.	1 hour	\$0	\$0	\$0
Bruce E. Houghton	1 hour	\$0	\$0	\$0
Abigail P. Johnson	1 hour	\$0	\$0	\$0
Paula A. Johnson, M.D., M.P.H (vice cha	1 hour	\$0	\$0	\$0
Allen R. Larson	1 hour	\$0	\$0	\$0
Carol S. Lobron	1 hour	\$0	\$0	\$0
Kristin H. Macomber	1 hour	\$0	\$0	\$0
Elizabeth E. McCord	1 hour	\$0	\$0	\$0
Rabbi Paul J. Mentioff	1 hour	\$0	\$0	\$0
Mark T. Munger (Chair)	1 hour	\$0	\$0	\$0
Sheila Y. Moore	1 hour	\$0	\$0	\$0
Katherine M. Pell	1 hour	\$0	\$0	\$0
John T. Pratt	1 hour	\$0	\$0	\$0
Laura E. Riley, M.D	1 hour	\$0	\$0	\$0
Inez Stewart	1 hour	\$0	\$0	\$0
Susan E. Whitehead	1 hour	\$0	\$0	\$0
Hope W. Wigglesworth	1 hour	\$0	\$0	\$0
Phyllis R. Yale	1 hour	\$0	\$0	\$0
KEY EMPLOYEES				
Nicki Nicols Gamble Executive Director	40 hrs	\$88,000	\$4,400	none
Edythe Salzman Asst. Director	40 hrs	\$52,996	\$3,390	none
Susan Newsom Asst. Director	40 hrs	\$60,505	\$3,615	none
Alice Verhoeven Clinic Director	40 hrs	\$50,000	\$3,300	none
Wendy Gates Clinic Director	40 hrs	\$45,640	\$3,169	none

FORM 990, FY 93, PART I, LINE 8
PPLM 04-2698497

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DONOR	GIFT DATE	MEAN VALUE ON GIFT DATE	DATE SOLD	PROCEEDS	GAIN/LOSS
Elizabeth Russell	8/20/92	\$2,000.00	8/20/92	\$1,578.25	-421.75
M/M Wm Rousseau	7/1/92	\$87.88	7/27/92	\$60.74	-27.14
Anonymous (M. Covert)	9/8/92	\$169.50	9/14/92	\$167.49	-2.01
M/M George Hatsopoulos	9/8/92	\$5,143.13	9/14/92	\$5,254.60	111.47
Ms. Roz Bennett	9/18/92	\$49,662.50	9/21/92	\$49,150.68	-511.82
Herbert Gleason	9/25/92	\$5,325.00	9/25/92	\$5,170.50	-154.5
Dr. William C. King	11/10/92	\$586.50	11/13/92	\$536.13	-50.37
Margaret Wengren	11/5/92	\$1,920.94	11/13/92	\$1,963.25	42.31
M/M Richard Prouty	11/5/92	\$5,253.75	11/6/92	\$5,289.57	35.82
John Pratt	11/5/92	\$2,006.00	11/18/92	\$1,946.43	-59.57
Janet and Eli Lipcon	11/5/92	\$5,183.75	11/13/92	\$5,159.27	-24.48
Cabot Family Charit Trust	11/6/92	\$25,025.00	11/20/92	\$24,852.56	-172.44
Margaret Biggar	11/20/92	\$1,488.00	11/23/92	\$1,485.55	-2.45
Jeannette Atkinson	11/23/92	\$12,171.06	12/2/92	\$12,065.66	-105.4
Jeannette Atkinson	11/23/92	\$1,072.06	12/2/92	\$1,123.84	51.78
D/M Paul Russell	12/7/92	\$10,080.00	12/10/92	\$9,793.87	-286.13
Elsie Apthorp	12/3/92	\$1,545.00	12/7/92	\$707.72	-93.36
Elsie Apthorp			12/8/92	\$743.92	
Abbe Herbst	11/27/92	\$2,514.75	12/15/92	\$2,401.91	-112.84
Richard B. Gamble	12/8/92	\$30,015.63	12/21/92	\$30,031.77	16.14
Deborah Holland	12/18/92	\$4,538.00	12/17/92	\$4,456.15	-81.85
Alison Chase	12/10/92	\$2,014.00	12/18/92	\$1,983.49	-30.51
Frances Webb	12/21/92	\$1,048.00	12/21/92	1038.84	-9.16
Marion Clouse	12/29/92	\$1,003.75	12/3/092	\$945.21	-58.54
Daniel Meltzer	12/29/92	\$1,128.75	12/29/92	\$1,088.12	-40.63
Marjorie Findlay	12/16/92	\$5,995.75	12/30/92	\$6,165.19	169.44
Martina "Lee" Albright	12/28/92	\$1,492.69	12/30/92	\$1,457.51	-35.18
Gina Arons & Richard Siegel	12/31/92				0
Betty Millhender	12/31/92	\$2,500.00	1/7/93	\$2,500.00	0
Katharine Garfield	1/13/93	\$2,821.58	1/26/93	\$2,762.20	(\$59.38)
Katharine Garfield	1/13/93	\$2,723.06	1/26/93	\$2,712.79	(\$10.27)
M/M Howland B. Jones	1/11/93	\$5,160.00	1/28/93	\$4,793.83	(\$366.17)
Rosemary Loring	1/15/93	\$30,105.75	1/21/93	\$28,128.00	(\$1,977.75)
Werner and Gumpertz	1/11/93	\$877.63	2/9/93	\$865.71	(\$11.92)
Anonymous Jim G.	2/8/93	\$5,667.19	2/11/93	\$5,466.31	(\$200.88)
Anne K. & David Palmer	2/4/93	\$1,025.13	2/11/93	\$966.20	(\$58.93)
Robert Saltonstall	2/8/93	\$1,057.00	2/12/93	\$1,050.21	(\$6.79)
Susanna Place	3/4/93	\$6,750.00	3/9/93	\$6,750.00	\$0.00
Elizabeth Russell	3/31/93	\$5,812.00	5/12/93	\$3,742.75	(\$2,069.25)
Malcolm Pittman and Ellen Mayer	4/15/93	\$818.25	5/7/93	\$747.22	(\$71.03)
Margaret Bemis	5/17/93	\$26,100.00	5/17/93	\$25,760.73	(\$339.27)
Alfred Downes	4/16/93	\$1,082.50	4/26/93	\$932.71	(\$149.79)
M/M Benjamin Fisher	5/3/93	\$2,677.50	5/5/93	\$2,673.27	(\$4.23)
Duncan Dayton & Katherine Kelly	6/1/93	\$17,132.50	6/23/93	16555.25	(\$577.25)
Nonnie and Richard Burnes	6/23/93	\$10,162.50	8/25/93	\$9,940.25	(\$222.25)
Katharine Pell	6/25/93	\$2,850.00	6/25/93	\$2,822.40	(\$27.60)
Dr. and Mrs. Bradford Cannon	6/30/93	\$1,045.00	7/20/93	\$1,046.49	\$1.49
TOTALS for FISCAL Year 1993		\$304,838.98		\$296,834.54	(\$8,004.44)
		LINE 8A		LINE 8B	LINE 8C

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Charitable Trust
Supplementary Information

▶ Attach to Form 990 (or Form 990EZ).

OMB No. 1545-0047

1992

Name Planned Parenthood League of MA Employer identification number 04:2698497

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

(a) Name and address of employees paid more than \$30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
Nicki Nichols Gamble	Executive Director 40 hrs	88,000	4,440	none
Edythe Salzman	Asst. Director 40 hrs	52,996	3,390	none
Susan Newson	Asst. Director 40 hrs	60,505	3,615	none
Alice Verhoeven	Clinic Director 40 hrs	50,000	3,300	none
Wendy Grades	Clinic Director 40 hrs	45,640	3,169	none
Total number of other employees paid over \$30,000	9			

Part II Compensation of the Five Highest Paid Persons for Professional Services
(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than \$30,000	(b) Type of service	(c) Compensation
Stanton Goldstein	Physician	194,426
Massa Menasha, MD	Physician	86,922
Mary Hoyt Briggs, MD	Physician	99,892
Total number of others receiving over \$30,000 for professional services	none	

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. <u>\$11,746</u> 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.	1 X	
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, principal officers, or creators, or with any taxable organization or corporation with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
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.?	3	X
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 specific 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)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name, city, and state of hospital ►
- 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 Support Schedule.)
- 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 Support Schedule.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
- 12 ☐ 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 ☐ 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(s) of supported organization(s)	(b) Box number from above
N/A	

- 14 ☐ 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) 1991	(b) 1990	(c) 1989	(d) 1988	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,872,221	2,307,421	2,189,887	1,112,286	7,478,815
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	none	none	none	none	none
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.	64,667	39,547	25,177	9,457	138,848
19 Net income from unrelated business activities not included in line 18	none	none	none	none	none
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	"	"	"	"	"
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.	"	"	"	"	"
22 Other income. Attach schedule. Do not include gain or (loss) from sale of capital assets.	"	"	"	"	"
23 Total of lines 15 through 22.	1,936,888	2,346,968	2,215,064	1,121,743	7,617,663
24 Line 23 minus line 17.	1,936,888	2,346,968	2,215,064	1,121,743	7,617,663
25 Enter 1% of line 23	19,369	23,470	22,151	11,217	
26 Organizations described in box 10 or 11:					
a Enter 2% of amount in column (e), line 24					152,353
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 1988 through 1991 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here ►					648,423

(Continued on page 3)

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:

(1991) 0 (1990) 0 (1989) 0 (1988) 0

- b Attach a list showing, for 1988 through 1991, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received more during that year than the larger of: (1) the amount on line 25 for the year; or (2) \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1991) 0 (1990) 0 (1989) 0 (1988) 0

- 28** For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1988 through 1991, 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. (See specific instructions.)

Part V Private School Questionnaire

(To be completed ONLY by schools that checked box 6 in Part IV)

N/A

- 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?

Yes No

29		
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- 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?

30		
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- 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.)

31		
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- 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.)

32a		
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32b		
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32c		
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32d		
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- 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.)

33a		
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33b		
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33c		
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33d		
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33e		
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33f		
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33g		
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33h		
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- 34a** Does the organization receive any financial aid or assistance from a governmental agency?

34a		
-----	--	--

- b Has the organization's right to such aid ever been revoked or suspended?

34b		
-----	--	--

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.)

35		
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PPLM

04-2698497

Part VI-A Lobbying Expenditures by Electing 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 Expenditures**

("Expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL 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	19,614
39 Other exempt purpose expenditures (see Part VI-A instructions)	39	373,227
40 Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40	373,227
41 Lobbying nontaxable amount. Enter the amount from the following table—		
If the amount on line 40 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 but not over \$17,000,000		\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000		\$1,000,000
The lobbying nontaxable amount is—		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	337,842
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	15,691

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 45–50 for details.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1992	(b) 1991	(c) 1990	(d) 1989	(e) Total
45 Lobbying nontaxable amount (see instructions)	337,842	331,044	330,443	320,808	
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures (see instructions)	19,614	69,286	84,623	44,454	
48 Grassroots nontaxable amount (see instructions)	84,461	82,761	86,623	80,202	
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures (see instructions)	0	41,942	57,997	35,412	

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting by organizations that did not complete Part VI-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

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:

(ii) 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 or other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. The "Amount involved" column below should always indicate 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, indicate in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
1	0		
2	0		
3	0		
4	0		
5	0		
6	0		
7	0		
8	0		
9	0		
10	0		
11	0		
12	0		
13	0		
14	0		
15	0		
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100	0		

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

b If "Yes," complete the following schedule.

[illegible]

PART IV, LINE 58							
OTHER ASSETS							
					1993	1992	
	GOODWILL				\$210,243	\$210,413	
	COMPUTER SOFTWARE				\$14,703	-	
	DEFERRED FINANCING COSTS				-	\$1,827	
					\$225,116	\$212,240	
	LESS ACCUMULATED AMORTIZATION				\$42,306	\$37,452	
					\$182,810	\$174,788	
AMORTIZATION FOR THE YEARS ENDED JUNE 30, 1993 AND 1992 AMOUNTED TO \$6861							
AND \$6947 RESPECTIVELY							

7

May 10, 1994
4:51 pm

Planned Parenthood League of Mass.

Page 1

SORT/SELECT FACILITY CONTROL REPORT

Index File Created : BANKE-1
Description : FY93 All gifts \$5,000 or more
Date Created : 05/10/1994
Index Type : Constituent
Operator : .AND.
Number Of Records : 84
Elapsed Time : 00:08:18
Credit MG To : MG Company

Sort Field	Order
KEY NAME	Ascending

Selection Field	Conditional	Selected Value
GIFT DATE	.BT.	07/01/1992 .AND. 06/30/1993
TOTAL AMOUNT	.GE.	5000

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0
6

Planned Parenthood
League of Women
04-2898497
Part II pages

WHOM PAID OR DUE
Print name of payee)

(3)	TYPE OF EXP Salary/Re: If expenditure was fo TRAINMENT, or TRAN names and titles of receiving benefi
1/1/93-6/30/93	Leslie Lovelless
4/93	Lithocraft
4/93	Classic Copy
4/93	U.S. Postal Service
5/11/93	Classic Copy
4/93	Chase & Sons
4/93	Puritan Press
4/93	Watson's Mail Service
3/93	Classic Copy
3/93	U.S. Postal Service
2/93	Watson's Mail Service
2/93	Puritan Press
5/93	Puritan Press
5/93	Watson's Mail Service
	Susan Robinson Swerts
	Nicki Nicholas Gamble Week
	Misc

TOTAL of itemized expenditures exceeding \$50.00 (Total of column 4)
 ADD total expenditures under \$50.00 not itemized above
 GRAND TOTAL

\$ 11,395.42
\$ 75.00
\$ 11,470.42

(4)	AMOUNT PAID OR DUE	(5)	PURPOSE OF EXPENSE FOR EVERY ITEMIZED ENTRY (Specify in Detail) 1. Legislation and/or number of each bill 2. Agency within the executive branch that was contacted and the number and title of any standard, rule, or regulation.
	2,848.30		H. 3239, H. 2936, H. 4556, S. 779
	950.00		S. 826, S. 705, S. 721, H. 4475, H. 3031
	132.53		H. 3038, H. 3039, H. 330, H. 1490, H. 328
	190.00		H. 548, H. 1491, H. 3037, H. 801, H. 1
	303.85		
	268.93		
	3,270.55		
	1,920.49		
	212.00		
	290.00		
	174.25		
	186.86		
	387.30		
	260.36		

SURE PROPER COMPLIANCE WITH THE DISCLOSURE
CHAPTER 3, SECTION 47, PLEASE READ AND EXAMINE
STATEMENT AND INSTRUCTIONS BEFORE COMPLET

014
9,971-2