

AG# 014379

1994

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) nonexempt charitable trust

OMB No. 1545-0047

1003

This Form is Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 1993 calendar year, OR tax year period beginning 7/1, 1993, and ending 6/30, 1994

B Check if:

- ☒ Initial return
☐ Final return
☐ Amended return
☐ Change of address

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

C Name of organization

Planned Parenthood League of MA.

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

99 Bishop Allen Drive

City, town, or post office, state, and ZIP code

Cambridge, MA 02139

D Employer identification number

04-269847

E State registration number

014379

F Check ☐ if exemption application is pendingG Type of organization ☐ Exempt under section 501(c)(3) (insert number) OR ☐ section 4947(a)(1) nonexempt charitable trust

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

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No

(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

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) . . .

J Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) . . .K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

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

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

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	2262.001	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (attach schedule—see instructions) (cash \$ _____ noncash \$ _____)	1d	2,262.001	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	3085.664	
3	Membership dues and assessments (see instructions)	3		
4	Interest on savings and temporary cash investments	4	24.369	
5	Dividends and interest from securities	5		
6a	Gross rents	6a	26,808	
b	Less: rental expenses	6b	31,481	
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	<4673>	
7	Other investment income (describe . . .)	7		
8a	Gross amount from sale of assets other than inventory	8a	284.000	
b	Less: cost or other basis and sales expenses	8b	279.051	
c	Gain or (loss) (attach schedule)	8c	4499	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	<4999>	
9	Special events and activities (attach schedule—see instructions):			
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11	2333	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	5,364,745	
13	Program services (from line 44, column (B)—see instructions)	13	3,809,378	
14	Management and general (from line 44, column (C)—see instructions)	14	313,615	
15	Fundraising (from line 44, column (D)—see instructions)	15	423,050	
16	Payments to affiliates (attach schedule—see instructions)	16		
17	Total expenses (add lines 16 and 44, column (A))	17	4546,043	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	818,702	
19	Net assets or fund balances at beginning of year (from line 74, column (A))	19	4,533,924	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	5,352,626	

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See 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) (cash \$ _____ noncash \$ _____)	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	1,929,214	1,667,303	95,502
27	Pension plan contributions	27			166,409
28	Other employee benefits	28	323,974	277,337	16,355
29	Payroll taxes	29			30,282
30	Professional fundraising fees	30			
31	Accounting fees	31	14,000		14,000
32	Legal fees	32	9,425		9,425
33	Supplies	33	264,091	254,275	9,563
34	Telephone	34	50,147	42,914	4,978
35	Postage and shipping	35	65,544	37,157	6,175
36	Occupancy	36	152,301	126,789	10,108
37	Equipment rental and maintenance	37	125,840	111,040	6,330
38	Printing and publications	38	286,098	220,211	16,121
39	Travel	39	26,437	18,148	7,562
40	Conferences, conventions, and meetings	40	65,533	40,421	10,990
41	Interest	41	9,884	6,691	3,157
42	Depreciation, depletion, etc. (attach schedule)	42	109,515	91,102	53,566
43	Other expenses (itemize):	43a	76,002	64,368	6,280
	Contracted Professional Fees	43b	718,025	649,326	38,375
	Consultant Services	43c	144,815	99,311	10,939
	Insurance Exp.	43d	13,678	12,136	921
	Advertising Exp./Bad Debt./Misc.	43e	156,520	90,844	41,478
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	4,546,043	3,809,378	313,615

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) nonexempt 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 \$ _____)	2,865,508
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 \$ _____)	418,677
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..... (Grants and allocations \$ _____)	400,774
d	Program development Long-term and short-term planning directly related to the provision of clinic services, education, and public affairs..... (Grants and allocations \$ _____)	124,419
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total (add lines a through e) (should equal line 44, column (B), Program services)	3,809,378

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	490,176	45 356,786
46	Savings and temporary cash investments	385,447	46 1,419,103
47a	Accounts receivable	47a 338,671	
b	Less: allowance for doubtful accounts	47b 40,000	47c 298,671
48a	Pledges receivable	48a 1,201,130	
b	Less: allowance for doubtful accounts	48b 0	48c 1,201,130
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	
b	Less: allowance for doubtful accounts	51b	51c
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges	60,548	53 67,620
54	Investments—securities (attach schedule)		54
55a	Investments—land, buildings, and equipment: basis	55a	
b	Less: accumulated depreciation (attach schedule)	55b	55c
56	Investments—other (attach schedule)		56
57a	Land, buildings, and equipment: basis	57a 2,579,979	
b	Less: accumulated depreciation (attach schedule)	57b 430,696	57c 2,149,283
58	Other assets (describe ► Intangibles)	182,810	58 173,007
59	Total assets (add lines 45 through 58) (must equal line 75)	4,797,954	59 5,665,599
Liabilities			
60	Accounts payable and accrued expenses	262,601	60 312,973
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
64a	Tax-exempt bond liabilities (attach schedule) Lease Liability	1429	64a 0
b	Mortgages and other notes payable (attach schedule)		64b
65	Other liabilities (describe ►)		65
66	Total liabilities (add lines 60 through 65)	264,030	66 312,973
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	426,403	67a 583,111
b	Current restricted fund	175,737	67b 139,634
68	Land, buildings, and equipment fund	2,057,734	68 2,149,283
69	Endowment fund		69
70	Other funds (describe ► Capital Campaign)	1,874,050	70 2,480,598
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)	4,533,924	74 5,352,626
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	4,797,954	75 5,665,599

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) Contributors to employee benefit plans & deferred compensation	(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

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? 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
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement; see 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 nonexempt organization? (See instructions.)	80a	X
b If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter the 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] 99,344		
83 Did the organization comply with the public inspection requirements for returns and exemption applications?	83	X
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
85 Section 501(c)(4), (5), or (6) organizations.—a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" to either 85a or 85b, do not complete 85c through 85h below.	85b	N/A
c Dues, assessments, and similar amounts from members for January 1994 and later.	85c	N/A
d Section 162(e) lobbying and political expenditures after December 1993.	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e; (see instructions).)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
h Does the organization elect to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	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
87a Section 501(c)(12) organizations.—Enter: Gross income from members or shareholders	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 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.	88	X
89 Public interest law firms.—Attach information described in the instructions.		
90 List the states with which a copy of this return is filed <u>Massachusetts</u>		
91 The books are in care of <u>Bank of America</u> Telephone no. <u>(617) 492-0518</u>		
Located at <u>99 Bishop Allen Drive, Cambridge</u> ZIP code <u>02138</u>		
92 Section 4947(a)(1) nonexempt 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. <u>0</u>		

SCHEDULE A
(Form 990)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation), and Section 501(e), 501(f), 501(g),
or Section 4947(a)(1) Nonexempt Charitable Trust

1994
OMB No. 1545-0047
~~1993~~

Department of the Treasury
Internal Revenue Service

Supplementary Information

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

Name of the organization

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 instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Nikki Nichols Gamble	President 40 hours	89,128	4,559	none
Edythe Salzman	V.P. Operations 40 hours	56,791	3,588	none
Susan Newsom	V.P. Ext. Affairs 40 hours	64,940	3,832	none
Alice Verhoeven	Clinic Director 40 hours	49,791	3,320	none
Wendy Gates	Clinic Director 40 hours	44,551	3,220	none
Total number of other employees paid over \$30,000	13			

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

(a) Name and address of each person paid more than \$30,000	(b) Type of service	(c) Compensation
Stanton Goldstein	Medical Services	171,114
Maissa Menasha	Medical Services	115,179
Mary Hoyt Briggs	Medical Services	93,104
Total number of others receiving over \$30,000 for professional services	none	

Part III Statements About Activities

- 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. \$ 11,015
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.
- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:
- a Sale, exchange, or leasing of property?
 - b Lending of money or other extension of credit?
 - c Furnishing of goods, services, or facilities?
 - d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
 - e Transfer of any part of its income or assets?
- 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.?
- 4 Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)

	Yes	No
1	X	
2a		X
2b		X
2c		X
2d		X
2e		X
3		X
4		

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 the hospital's name, city, and state ►
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule below.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule below.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule below.)
- 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 the Support Schedule below.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

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

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

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

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

Calendar year (or fiscal year beginning in) ►	(a) 1992	(b) 1991	(c) 1990	(d) 1989	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,580,639	1,872,221	2,307,421	2,189,887	8,950,168
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	0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.	45,481	64,167	39,547	25,177	174,872
19 Net income from unrelated business activities not included in line 18	none	none	none	none	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	"	"	"	"	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.	"	"	"	"	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	"	"	"	"	0
23 Total of lines 15 through 22.	2,626,120	1,936,888	2,346,968	2,215,064	9,125,040
24 Line 23 minus line 17.	2,626,120	1,936,888	2,346,968	2,215,064	9,125,040
25 Enter 1% of line 23	26,261	19,369	23,470	22,151	
26 Organizations described in lines 10 or 11:					182,501
a Enter 2% of amount in column (e), line 24					
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1989 through 1992 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts here ►					977,177

(Support Schedule continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked a box on lines 10, 11, or 12.)**27** Organizations described on line 12:

- a** Attach a list, for amounts shown on lines 15, 16, and 17, to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:

(1992) 0 (1991) 0 (1990) 0 (1989) 0

- b** Attach a list to show, for 1989 through 1992, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received, during that year, an amount that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. Include organizations described in lines 5 through 11, as well as individuals. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year:

(1992) 0 (1991) 0 (1990) 0 (1989) 0

- 28** For an organization described in line 10, 11, or 12, that received any unusual grants during 1989 through 1992, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

Part V Private School Questionnaire

(To be completed ONLY by schools that checked the box on line 6 in Part IV) N/A

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

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

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

Limits on Lobbying Expenditures

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

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	0
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	11,015
38 Total lobbying expenditures (add lines 36 and 37)	38	11,015
39 Other exempt purpose expenditures (see Part VI-A instructions)	39	3,888,853
40 Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40	3,899,868
41 Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 . . . \$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	41	344,993
42 Grassroots nontaxable amount (enter 25% of line 41)	42	86,248
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36.	43	0
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38.	44	0

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
45 Lobbying nontaxable amount (see instructions)	344,993	337,842	331,044	330,493	1,344,372
46 Lobbying ceiling amount (150% of line 45(e))					2,016,558
47 Total lobbying expenditures (see instructions)	11,015	19,614	69,286	84,623	184,538
48 Grassroots nontaxable amount (see instructions)	86,248	84,461	82,761	86,623	340,093
49 Grassroots ceiling amount (150% of line 48(e))					510,140
50 Grassroots lobbying expenditures (see instructions)	0	0	41,942	57,997	99,939

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:

- 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)

Yes	No	Amount

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:

(f) Sales of assets to a noncharitable exempt organization

(II) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities or equipment

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

[illegible]

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?

b If "Yes," complete the following schedule.

[illegible]

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

1993Department of the Treasury
Internal Revenue ServiceFor calendar year 1993 or other tax year beginning 7/1, 1993, and ending 6/30, 1994.
▶ See separate instructions.A ☐ Check box if
address changed

B Exempt under section

- ☒
- 501(c)(3) or
-
- ☐
- 408(e)

C Book value of all assets
at end of year5,605,599Please
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 4 of instructions.)

99 Bishop Allen Drive

City or town, state, and ZIP code

Cambridge, MA 02139D Employer identification number
(Employer's invst. see instructions for Block D)04-2698497E Unrelated business activity codes
(see instructions for Block E)6513

F Group exemption number (see instructions for Block F) ▶

G Check type of organization. ▶ ☒ Corporation ☐ Trust ☐ Section 401(a) trust ☐ Section 408(a) trust

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

I 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 I) ▶**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		
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		
	<u>26,808</u>	<u>(31,481)</u>	<u>(4,673)</u>

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	<u>5606</u>
16 Repairs and maintenance	16	<u>4483</u>
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	<u>4764</u>
20 Charitable contributions (see instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	<u>5915</u>
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
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	<u>10,709</u>
29 TOTAL DEDUCTIONS (add lines 14 through 28)	29	<u>31,482</u>
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>(4,673)</u>

PPLM

04-2698497

Part III Tax Computation

35	Amount from line 34 (unrelated business taxable income)	35	4673
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, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ (2) \$ (3) \$		
b	Enter organization's share of: (1) additional 5% tax (not more than \$11,750) \$ (2) additional 3% tax (not more than \$100,000) \$		
c	Income tax on the amount on line 35 and any other tax	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) and any other tax	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) ▶	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, 42c)	43	
44	Payments: a 1992 overpayment credited to 1993	44a	
b	1993 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 1994 estimated tax ▶ Refunded ▶	49	

Part V Statements Regarding Certain Activities and Other Information (See instructions on page 9.)

- 1** At any time during the 1993 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 ▶
- 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.
- 3** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$

Yes	No
	X
	X
	X

SCHEDULE A—COST OF GOODS SOLD (See instructions on page 9.)

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?	8	

The books are in care of ▶ *Brinkley Twp*

Telephone number ▶ (617) 442-0518

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.			
	<i>H.L. D. Hunt</i>	<i>12/19/95</i>		
Paid Preparer's Use Only	Signature of officer or fiduciary	Date	Title	Preparer's social security number
	<i>H.L. D. Hunt</i>	<i>12/19/95</i>	<i>Treasurer</i>	
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	E.I. No. ▶
	Firm's name (or yours, if self-employed) and address			ZIP code ▶

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

(See instructions on page 9.)

1 Description of property

(1)

(2)

(3)

(4)

1033 Beacon Street

Brookline, MA

2nd & 3rd Floor Apartment

4030 Square Feet

3 Bedroom Rent Controlled Apartment

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)

(2)

(3)

(4)

Total

26808

Total

Total Income (Add totals of columns 2a and 2b. Enter here and on line 6, column (A), Part I, page 1.)

26808

Total deductions. Enter here and on line 6, column (B), Part I, page 1.

31,481

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)

(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)

Totals

Total dividends-received deductions included in column 8

Enter here and on line 7, column (A), Part I, page 1.

Enter here and on line 7, column (B), Part I, page 1.

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

(See instructions on page 10.)

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)

(2)

(3)

(4)

5 Nonexempt controlled organizations

(a) Excess taxable income

(b) Taxable income, or amount in column (a), whichever is larger

(c) Column (a) divided by column (b)

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))**

(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

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 11.)

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 11.)**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	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).
(1) N/A						
(2)						
(3)						
(4)						
Column totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, be sure to fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	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).
(1) N/A						
(2)						
(3)						
(4)						
(5) Totals from Part I	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.

Column totals, Part II

SCHEDULE K—COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES (See instructions on page 11.)

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

8

4562

FEDERAL

5,085

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0171

1994
~~1085~~Attachment
Sequence No. 67

Name(s) shown on return

Planned Parenthood LEAGUE of MA.

Identifying number

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 (If an enterprise zone business, see instructions)	1	\$17,500
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-. (If married filing separately, see instructions.)	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 1992 (see instructions)	10	
11	Taxable income limitation. Enter the smaller of taxable income or line 6 (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 1994. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1993 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			27.5 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)

SEE ATTACHED

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1993 (see instructions)	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	1,040
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	5,915
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 (1993)

5,086 FEDERAL

4562

8

Form 4562 (1993)

Page 2

Part IV Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Certain 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 and Other Information (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
--	----------------------------------	---	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

23 Property used more than 50% in a qualified business use (see instructions):

N/A		%						
		%						
		%						

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

Residential	6/93	48 %	11,578			S/L -	475	
Rental	6/94	48 %	13,746			S/L -	565	
		%				S/L -		

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

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

25 1,040

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 V 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 1993 tax year:					
40 Amortization of costs that began before 1993				40	
41 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return					

PPLM 990 - T WORKSHEET							
	BROOKLINE BUILDING 1033 BEACON STREET						
	TOTAL SF				8328		
	APTS				4030		
	% TO UNRELATED BUSINESS				48%		
LINE	DESCRIPTION	SOURCE			FY94	FY93	FY92
PART I L	RENTAL INCOME	T.B. 451/116	26808		\$26,808.00	\$24,577.00	\$23,607.82
PART II	SALARIES						
15	ALLOCATION OF BLDG MNGT TIME						
	alice verhoeven	salary	52378.92	5.00%	\$2,618.95	\$2,501.58	
		fringe	7856.838	5.00%	\$392.84	\$375.24	
		direct/BLDG MNT			\$3,011.79	\$2,876.82	
	administrative	T.B. 502/116	\$58,574.49				
		T.B. 503/116	\$6,283.50				
		indirect/O.H.	\$64,857.99	4%	\$2,594.32	\$2,468.93	\$2,190.32
					\$5,606.11	TOTAL SALARY	
16	WONG REALTY TRU	A.P FOLDER	\$9,338.94	48%	\$4,482.69	\$825.69	\$1,570.15
	WONG REALTY TRU	A.P FOLDER			\$0.00	\$479.40	\$0.00
					\$4,482.69	\$1,305.09	\$1,570.15
18	INTEREST	FLEET BANK	\$0.00		\$0.00	\$0.00	
	PRINC 6/30/92	T.B. 253/000	\$0.00		\$0.00	\$0.00	
						\$0.00	\$6,319.67
							INTEREST
19	AXES	T.B. 546/116	\$9,934.75	48%	\$4,768.68	\$4,047.48	\$3,881.29
							OCCUPANCY
21	DEPRECIATION BLDG						
	A/ DEP 6/30/93	T.B. 172/230	64749.08				
	A/DEP 6/30/94	T.B. 172/230	74904.64				
	TOTAL		10155.56	48%	\$4,874.67	\$4,874.88	\$4,875.38
							DEPRECIATIO
21	DEPR-RENOVATION-BLDG						
	A/ DEP 6/30/93	T.B.173/230	11578.4				
	A/DEP 6/30/94	T.B.173/230	13746.09				
			2167.69	48%	\$1,040.49	\$0.00	\$0.00
					\$5,915.16	TOTAL DEPRECIATION	
25	OTHER DEDUCTIONS						
	UTILITIES	T.B. 545/116	15551.07	48%	\$7,464.51	\$7,532.13	
	CONTR SRVS/BFI	A.P. 544/554	6758.66	48%	\$3,244.16	\$2,327.31	
			22309.73	48%	\$10,708.67	\$9,859.44	\$9,851.35
							OCCUPANCY
26	TOTAL DEDUCTIONS						
					\$31,481.31	\$25,432.64	\$28,688.16
29	UBTI - UNRELATED BUSINESS TAXABLE INCOME/LOSS						
					(\$4,673.31)	(\$855.64)	(\$5,080.34)

		990-T,FY93						
Planned Parenthood League of Massachusetts, Inc.								
Form 990-T EIN 04-2698497								
Line 28	Other Deductions							
	Utilities		\$7,465					
	Waste Removal		\$3,244					
	Total Other Deductions		\$10,709					

Planned Parenthood League of Massachusetts, Inc.								
Form 4562 EIN 04-2698497								
Part II		placed in						
Property:		service	cost			deduction		
	1033 Beacon Street	3/1/87	\$153,552			\$4,875		
	Brookline, MA							
	2nd, 3rd floor apt							