1. What information is in these records?
This series contains records based on data from a stratified sample of Forms 990-P, the tax return filed by private foundations and, after 1979, IRS Code section 4947(a)(1) charitable trusts treated as private foundations. Sampling rates ranged from 100 percent for returns with large amounts of assets to a small percent for returns with small amounts of assets. The data include the name of the organization and information on revenues, including sources of income and investments; expenses, including distributions; and assets and liabilities.

2. Why were these records created?
The agency produced the Statistics of Income Studies of private foundations to tabulate and present statistical income tax information to the public. The studies were designed to provide reliable estimates of total assets and total revenues based on a sample of tax returns.

3. How can I access a copy of the full file?
The raw data file, along with the associated technical documentation, may be downloaded from the National Archives Catalog at: https://catalog.archives.gov/. There you can search by the series name, Tax Returns from Private Foundations, or using the National Archives Identifier 604228, which is the description identifier for this series.

In the results, select to view the full series description. Click on the link "file(s) described in the catalog" next to "Includes:" for a list of the file units within this series. Then select the file unit containing the records of interest to you. The file unit description will include the list of electronic records and documentation files available for viewing and/or downloading.

Additional information about downloading electronic records from the Catalog is available at: https://www.archives.gov/research/electronic-records/access-in-catalog-faqs.

Please keep in mind that the data file consists of the raw structured data as loaded into AAD (i.e. the coded values without meanings), but without the AAD software that displays the meanings for coded values and field titles. For more details about using files containing raw structured data, you may wish to review our "Introduction to Raw Data" at: https://www.archives.gov/files/research/electronic-records/raw-data-intro.pdf.