



National Archives and Records Administration

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Frequently Asked Questions (FAQ)

Record Group 58

Series: Tax Returns from Private Foundations, 1974 - 1995

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.

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.

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