

39455

Form **1023**
(Rev. December 1989)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056
If exempt status is not approved, this application will be open for public inspection.

Read the instructions for each Part carefully.
A User Fee must be attached to this application.
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) THOMAS PHILLIPS AND JANE MOORE JOHNSON FOUNDATION		2 Employer identification number (if none, see instructions.) 25 6357015
1b c/o Name (if applicable)	3 Name and telephone number of person to be contacted if additional information is needed Thomas P. Johnson (412) 261-9008	
1c Address (number and street) 1500 Oliver Bldg.		4 Month the annual accounting period ends December
1d City or town, state, and ZIP code Pittsburgh, Pa. 15222		5 Date incorporated or formed 12/1/90
6 Activity codes (See instructions.) 602 560	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)	
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form number(s), years filed, and Internal Revenue office where filed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

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EPC/EO Division
User Fee Fee

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

a Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also include a copy of your bylaws.

b Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.

c Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here: Thomas Phillip Johnson Dona / Trustee 12/5/90
(Signature) (Title or authority of signer) (Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.
Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

Part II Activities and Operational Information

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

PAST ACTIVITIES: The Foundation was established as of 12-1-90. There has been no past activity.

PRESENT ACTIVITIES: Due to the recent establishment of the Foundation, 12-1-90, there are no ongoing or present activities.

PLANNED ACTIVITIES: It is the intention and purpose of this Foundation to support charitable, religious, conservation, educational and cultural activities at, but not limited to, a designated list of institutions. The activities shall begin on or about 12-31-90 and be conducted from the offices of the Foundation located at 1500 Oliver Building, Pittsburgh, Pa. 15222.

2 What are or will be the organization's sources of financial support? List in order of size.

- Contributions from Thomas Phillips Johnson and Jane Moore Johnson
Contributions from members of the Donors Family
Contributions from corporations, partnerships or other foundations
Interest and dividends earned on contributed funds

3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc.) Attach representative copies of solicitations for financial support.

The Foundation shall accept contributions offered without solicitation, as well as participate in fund raising benefits for the projects approved by the trustees.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a: Names, addresses, and titles of officers, directors, trustees, etc.; all Trustees	b: Annual Compensation
Thomas P. Johnson, 1500 Oliver Bldg., Pittsburgh, Pa. 15222	None
Jane M. Johnson, 1500 Oliver Bldg., Pittsburgh, Pa. 15222	None
Thomas P. Johnson, Jr., 1500 Oliver Bldg., Pittsburgh, Pa. 15222	None
James M. Johnson, 1500 Oliver Bldg., Pittsburgh, Pa. 15222	None
Winifred Johnson Clive, 1500 Oliver Bldg., Pittsburgh, Pa. 15222	None

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No

If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the Specific Instructions for line 4d.) Yes No

If "Yes," explain.

All of the Trustees listed are related to the trust donors.

5 Does the organization control or is it controlled by any other organization? Yes No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? Yes No

If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No

If "Yes," explain fully and identify the other organization(s) involved.

7 Is the organization financially accountable to any other organization? Yes No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of any reports if any have been submitted.

Part II Activities and Operational Information (Continued)

8. What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

N/A

9a. Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b. Is the organization a party to any leases? Yes No
If either of these questions is answered "Yes," attach a copy of each such contract and explain the relationship between the applicant and each of the other parties.

10. Is the organization a membership organization? Yes No
If "Yes," complete the following:

a. Describe the organization's membership requirements and attach a schedule of membership fees and dues.

N/A

b. Describe your present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

N/A

c. What benefits do (or will) your members receive in exchange for their payment of dues?

N/A

11a. If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain; show how the charges are determined; and attach a copy of your current fee schedule.

b. Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

12. Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

13. Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part III Technical Requirements (Continued)

- 7** Is the organization a private foundation?
- Yes** (Answer question 8.)
 - No** (Answer question 9 and proceed as instructed.)

- 8** If you answer "Yes" to question 7, do you claim to be a private operating foundation?
- Yes** (Complete Schedule E)
 - No**

After answering this question, go to Part IV.

- 9** If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- (a) As a church or a convention or association of churches (MUST COMPLETE SCHEDULE A.) Sections 509(a)(1) and 170(b)(1)(A)(i)
- (b) As a school (MUST COMPLETE SCHEDULE B.) Sections 509(a)(1) and 170(b)(1)(A)(ii)
- (c) As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C.) Sections 509(a)(1) and 170(b)(1)(A)(iii)
- (d) As a governmental unit described in section 170(c)(1). Sections 509(a)(1) and 170(b)(1)(A)(v)
- (e) As being operated solely for the benefit of, or in connection with, one or more of the organizations described in (a) through (d), (g), (h), or (i) (MUST COMPLETE SCHEDULE D.) Section 509(a)(3)
- (f) As being organized and operated exclusively for testing for public safety. Section 509(a)(4)
- (g) As being operated for the benefit of a college or university that is owned or operated by a governmental unit. Sections 509(a)(1) and 170(b)(1)(A)(iv)
- (h) As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. Sections 509(a)(1) and 170(b)(1)(A)(vi)
- (i) As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). Section 509(a)(2)
- (j) We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification. Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2)

If you checked one of the boxes (a) through (f) in question 9, go to question 14.
 If you checked box (g) in question 9, go to questions 11 and 12.
 If you checked box (h), (i), or (j), go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?
 No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
 Yes—Indicate whether you are requesting:
 A definitive ruling. (Answer question 11 through and including question 14.)
 An advance ruling. (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of each such grant.

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
 a Enter 2% of line 8, column (e) of Part IV-A _____
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.
- 13 If you are requesting a definitive ruling under section 509(a)(2), check here and:
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each person who is a "disqualified person."
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following, and if so, complete the required schedule. (Submit only those schedules, if any, that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete schedule:
Is the organization a church?			A
Is the organization, or any part of it, a school?			B
Is the organization, or any part of it, a hospital or medical research organization?			C
Is the organization a section 509(a)(3) supporting organization?			D
Is the organization an operating foundation?			E
Is the organization, or any part of it, a home for the aged or handicapped?			F
Is the organization, or any part of it, a child care organization?			G
Does the organization provide or administer any scholarship benefits, student aid, etc.?			H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?			I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A.—Statement of Revenue and Expenses

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 12-1-90 to 12-31-90	(b) 19 91	(c) 19 92	(d) 19	
Revenue				N/A	
1 Gifts, grants, and contributions received (not including unusual grants—see instructions)	1,000.	20,000.	20,000.		
2 Membership fees received	0.				
3 Gross investment income (see instructions for definition)	0.	100.	100.		
4 Net income from organization's unrelated business activities not included on line 3	0.				
5 Tax revenues levied for and either paid to or spent on behalf of the organization					
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
8 Total of lines 1 through 7	1,000.	20,100.	20,100.		
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	0.				
10 Total of lines 8 and 9	1,000.	20,100.	20,100.		
11 Gain or loss from sale of capital assets (attach schedule)	0.				
12 Unusual grants	0.				
13 Total revenue (add lines 10 through 12)	1,000.	20,100.	20,100.		
Expenses					
14 Fundraising expenses	0.	0.	0.		
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
16 Disbursements to or for benefit of members (attach schedule)					
17 Compensation of officers, directors, and trustees (attach schedule)					
18 Other salaries and wages					
19 Interest					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Other (attach schedule)		1,000.	1,000.		
23 Total expenses	0.	1,000.	1,000.		
24 Excess of revenue over expenses (line 13 minus line 23)	1,000.	19,100.	19,100.		

Part IV

Financial Data (Continued)

B.—Balance Sheet (at the end of the period shown)

Current tax year

Date 12-31-90

Assets		
1	Cash	1,000.
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule)	
9	Land	
10	Other assets (attach schedule)	
11	Total assets	1,000.
Liabilities		
12	Accounts payable	
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	
15	Other liabilities (attach schedule)	
16	Total liabilities	
Fund Balances or Net Assets		
17	Total fund balances or net assets	1,000.
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	1,000.

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation

Form **872-C**
(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
Internal Revenue Code**

(See Form 1023 Instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

To be used with Form
1023. Submit in
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

The Thomas Phillips and Jane Moore Johnson Foundation
(Exact legal name of organization)

1500 Oliver Bldg., Pittsburgh, PA 15222
(Number, street, city or town, state, and ZIP code)

and the District Director
of Internal Revenue
Baltimore, MD

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December 31, 1990

Name of organization	Date
The Thomas Phillips and Jane Moore Johnson Foundation	11/10/90
Officer or trustee having authority to sign	
Signature	Date
District Director	

By: _____
For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.

Form **8718**
(Rev. January 1989)

Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

▶ Attach to determination letter applications.

For IRS Use Only

Control number 39455
Amount paid 375
User fee screener CK/PA

1 Name of organization

THOMAS PHILLIPS AND JANE MOORE JOHNSON FOUNDATION

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):

- a initial request for recognition of tax-exempt status under section 501(a) (except a section 401(a) trust) by an organization whose gross receipts have not exceeded (or are not expected to exceed) \$10,000 annually, averaged over its first four taxable years. If you check this box you must complete the income certification below \$ 150

Certification

I hereby certify that the gross receipts of _____ have not exceeded (or are not expected to exceed) \$10,000 annually, averaged over its first four years of operation.

Signature ▶ _____ Title _____

- b All other initial requests for recognition of tax-exempt status under section 501(c)(3) (except a section 401(a) trust) \$375
- c Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. \$ 200

Instructions

The Revenue Act of 1987 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District	Send fee and request for determination letter to this address		
Brooklyn, Albany, Augusta, Boston, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans	Internal Revenue Service EP/EO Division C-1130 Atlanta, GA 30301
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Anchorage, Las Vegas, Boise, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle	Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
		Sacramento, San Francisco	Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
		Chicago, Aberdeen, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield	Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here

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EP/EO Division
User Fee Unit
Baltimore