Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

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

OMB No 1545-0052

2000

For calendar year 2000, or tax year beginning , 2000, and ending

G Check all that apply: [ ] Initial return [ ] Final return [ ] Amended return [ ] Address change [ ] Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of organization: JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION

A Employer identification number: 91-1169056

Number and street (or P.O. box number if mail is not delivered to street address): 4020 E. MADISON #220 — Room/suite

B Telephone number (see page 10 of the instructions): (206)323-8540

City or town, state, and ZIP code: SEATTLE, WA 98112

C If exemption application is pending, check here ▶ [ ]

D 1. Foreign organizations, check here ▶ [ ]

2. Foreign organizations meeting the 85% test check here and attach computation ▶ [ ]

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ [ ]

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ [ ]

H Check type of organization: [X] Section 501(c)(3) exempt private foundation
[ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶ 1,299,785.

J Accounting method: [X] Cash [ ] Accrual [ ] Other (specify) ________ *(Part I, column (d) must be on cash basis.)*

Part I Analysis of Revenue and Expenses *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 10 of the instructions).)*

	Line	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	20,000.			
	2 Distributions from split-interest trusts				
	3 Interest on savings and temporary cash investments	84,259.	84,259.		STMT 1
	4 Dividends and interest from securities	13,640.	13,640.		STMT 2
	5a Gross rents	14,711.	14,711.	14,711.	
	b (Net rental income or (loss) -2,618.)				
	6a Net gain or (loss) from sale of assets not on line 10	50,535.			
	b Gross sales price for all assets on line 6a 50,535.				
	7 Capital gain net income (from Part IV, line 2)		50,535.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 **Total.** Add lines 1 through 11	183,145.	163,145.	14,711.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	22,550.	9,020.		13,530.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 3	3,266.	3,266.	NONE	NONE
	c Other professional fees (attach schedule) STMT 4	736.	736.		
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)				
	19 Depreciation (attach schedule) and depletion	7,303.	7,303.	7,303.	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) STMT 5	20,072.	19,692.	10,026.	380.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	53,927.	40,017.	17,329.	13,910.
	25 Contributions, gifts, grants paid	94,000.			94,000.
	26 **Total expenses and disbursements.** Add lines 24 and 25	147,927.	40,017.	17,329.	107,910.
	27 Subtract line 26 from line 12:				
	a **Excess of revenue over expenses and disbursements**	35,218.			
	b **Net investment income** (if negative, enter -0-)		123,128.		
	c **Adjusted net income** (if negative, enter -0-)			-0-	

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For Paperwork Reduction Act Notice, see the Instructions.

Form **990-PF** (2000)

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets 1	Cash - non-interest-bearing	9,650.	40,532.	40,532.
2	Savings and temporary cash investments	52,786.	132,421.	132,421.
3	Accounts receivable ▶ 13,624.			
	Less: allowance for doubtful accounts ▶	NONE	13,624.	13,624.
4	Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
7	Other notes and loans receivable (attach schedule) ▶ 187,444.	STMT 6		
	Less: allowance for doubtful accounts ▶	503,174.	187,444.	187,444.
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10 a	Investments - U.S. and state government obligations (attach schedule)			
b	Investments - corporate stock (attach schedule) STMT 8	501,457.	697,595.	688,201.
c	Investments - corporate bonds (attach schedule)			
11	Investments - land, buildings, and equipment: basis ▶ 194,866.	STMT 9		
	Less: accumulated depreciation (attach schedule) ▶ 7,303.		187,563.	187,563.
12	Investments - mortgage loans			
13	Investments - other (attach schedule) STMT 10	206,894.	50,000.	50,000.
14	Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers - see page 16 of the instructions. Also, see page 1, item I)	1,273,961.	1,309,179.	1,299,785.
Liabilities 17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)			
23	**Total liabilities** (add lines 17 through 22)			
Net Assets or Fund Balances	**Organizations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Organizations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ ☒			
27	Capital stock, trust principal, or current funds	118,150.	118,150.	
28	Paid-in or capital surplus, or land, bldg., and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	1,155,811.	1,191,029.	
30	**Total net assets or fund balances** (see page 17 of the instructions)	1,273,961.	1,309,179.	
31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,273,961.	1,309,179.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,273,961.
2	Enter amount from Part I, line 27a	2	35,218.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,309,179.
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,309,179.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	SEE PART IV SCHEDULE			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				
b				
c				
d				
e				

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 } — 2 — 50,535.

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):
If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions).
If (loss), enter -0- in Part I, line 8 — 3

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the organization liable for the section 4942 tax on the distributable amount of any year in the base period? . . . . ☐ Yes ☒ No
If "Yes," the organization does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
1999	103,172.	1,370,061.	0.07530467622
1998	73,500.	1,286,213.	0.05714450095
1997	72,500.	1,189,863.	0.06093138454
1996	45,500.	1,086,026.	0.04189586621
1995	86,518.	1,090,352.	0.07934868740

2	**Total** of line 1, column (d)	2	0.31462511532
3	Average distribution ratio for the 5-year base period-divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.06292502306
4	Enter the net value of noncharitable-use assets for 2000 from Part X, line 5	4	1,509,044.
5	Multiply line 4 by line 3	5	94,957.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,231.
7	Add lines 5 and 6	7	96,188.
8	Enter qualifying distributions from Part XII, line 4	8	107,910.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.

Part VI **Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ [ ] and enter "N/A" on line 1. Date of ruling letter: _________ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic organizations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	1,231.
c	All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	1,231.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	NONE
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	1,231.
6	Credits/Payments:		
a	2000 estimated tax payments and 1999 overpayment credited to 2000 — 6a: 3,025.		
b	Exempt foreign organizations - tax withheld at source — 6b: NONE		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: NONE		
d	Backup withholding erroneously withheld — 6d:		
7	**Total credits and payments.** Add lines 6a through 6d	7	3,025.
8	Enter any penalty or underpayment of estimated tax. Check here [ ] if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter amount owed ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ▶	10	1,794.
11	Enter the amount of line 10 to be: **Credited to 2001 estimated tax** ▶ 1,240. **Refunded** ▶	11	554.

Part VII-A **Statements Regarding Activities**

			Yes	No
1a	During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the organization in connection with the activities.			
c	Did the organization file **Form 1120-POL** for this year?	1c	N/A	
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the organization. ▶ $ ________ (2) On organization managers. ▶ $ ________			
e	Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on organization managers. ▶ $ ________			
2	Has the organization engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		X
3	Has the organization made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the organization have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the organization have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶WASHINGTON			
b	If the answer is "Yes" to line 7, has the organization furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	X	
9	Is the organization claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2000 or the taxable year beginning in 2000 (see instructions for Part XIV on page 25)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		X
11	Did the organization comply with the public inspection requirements for its annual returns and exemption application?	11	X	

12 The books are in care of ▶JOHN M. MCCLELLAND, JR. Telephone no. ▶ 206-323-8540
Located at ▶ 4020 EAST MADISON #220, SEATTLE, WA ZIP+4 ▶ 98112

13 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ▶ [ ]
and enter the amount of tax-exempt interest received or accrued during the year ▶ 13

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

			Yes	No
1 a	During the year did the organization (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the organization agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the organization engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2000?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2000, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2000? ☐ Yes ☒ No			
	If "Yes," list the years ▶ 19________, 19________, 19_______, 19_____			
b	Are there any years listed in 2a for which the organization is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see page 20 of the instructions.)	2b	N/A	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 19________, 19_______, 19_______, 19______			
3 a	Did the organization hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2000 as a result of (1) any purchase by the organization or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the organization had excess business holdings in 2000.)*	3b	N/A	
4 a	Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the organization make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2000?	4b		X
5 a	During the year did the organization pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No			
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No			
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	5b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the organization claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No			
	If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6 a	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *If you answered "Yes" to 6b, also file Form 8870.*	6b		X

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see page 19 of the 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 and deferred compensation	(e) Expense account, other allowances
JOHN M. MCCLELLAND, JR. SEATTLE, WA	PRES 1	NONE	NONE	NONE
BURDETTE MCCLELLAND SEATTLE, WA	VPRES 1	NONE	NONE	NONE
JOHN MCCLELLAND III SEATTLE, WA	SEC/TREAS 1	NONE	NONE	NONE
JANET PARKER SEATTLE, WA	ASST/SEC 1 1	22,550.	NONE	NONE

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 21 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 . . . ▶ NONE

3 Five highest-paid independent contractors for professional services - (see page 21 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services . . . ▶ NONE

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 NONE	
2	
3	
4	

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Part IX-B Summary of Program-Related Investments (see page 22 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 NONE	
2	
All other program-related investments. See page 22 of the instructions	
3 NONE	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 22 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,305,365.
b	Average of monthly cash balances	1b	25,591.
c	Fair market value of all other assets (see page 23 of the instructions)	1c	201,068.
d	**Total** (add lines 1a, b, and c)	1d	1,532,024.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	1,532,024.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 23 of the instructions)	4	22,980.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,509,044.
6	**Minimum investment return.** Enter 5% of line 5	6	75,452.

Part XI Distributable Amount (see page 23 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6			1	75,452.
2a	Tax on investment income for 2000 from Part VI, line 5	2a	1,231.		
b	Income tax for 2000. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	1,231.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	74,221.
4a	Recoveries of amounts treated as qualifying distributions	4a	NONE		
b	Income distributions from section 4947(a)(2) trusts	4b			
c	Add lines 4a and 4b			4c	NONE
5	Add lines 3 and 4c			5	74,221.
6	Deduction from distributable amount (see page 23 of the instructions)			6	NONE
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	74,221.

Part XII Qualifying Distributions (see page 24 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	107,910.
b	Program-related investments - total of lines 1-3 of Part IX-B	1b	NONE
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8 and Part XIII, line 4	4	107,910.
5	Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 24 of the instructions)	5	1,231.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	106,679.

Note: *The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.*

Part XIII Undistributed Income (see page 24 of the instructions)

		(a) Corpus	(b) Years prior to 1999	(c) 1999	(d) 2000
1 Distributable amount for 2000 from Part XI, line 7					74,221.
2 Undistributed income, if any, as of the end of 1999					
a Enter amount for 1999				NONE	
b Total for prior years, 1998			NONE		
3 Excess distributions carryover, if any, to 2000:					
a From 1995	34,350.				
b From 1996	NONE				
c From 1997	15,384.				
d From 1998	10,923.				
e From 1999	36,193.				
f Total of lines 3a through e		96,850.			
4 Qualifying distributions for 2000 from Part XII, line 4 ▶ 107,910.					
a Applied to 1999, but not more than line 2a				NONE	
b Applied to undistributed income of prior years (Election required - see page 25 of the instructions)			NONE		
c Treated as distributions out of corpus (Election required - see page 25 of the instructions)		NONE			
d Applied to 2000 distributable amount					74,221.
e Remaining amount distributed out of corpus		33,689.			
5 Excess distributions carryover applied to 2000 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		NONE			NONE
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		130,539.			
b Prior years' undistributed income. Subtract line 4b from line 2b			NONE		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			NONE		
d Subtract line 6c from line 6b. Taxable amount - see page 25 of the instructions			NONE		
e Undistributed income for 1999. Subtract line 4a from line 2a. Taxable amount - see page 23 of the instructions				NONE	
f Undistributed income for 2000. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2001					NONE
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 25 of the instructions)		NONE			
8 Excess distributions carryover from 1995 not applied on line 5 or line 7 (see page 25 of the instructions)		34,350.			
9 **Excess distributions carryover to 2001.** Subtract lines 7 and 8 from line 6a		96,189.			
10 Analysis of line 9:					
a Excess from 1996	NONE				
b Excess from 1997	15,384.				
c Excess from 1998	10,923.				
d Excess from 1999	36,193.				
e Excess from 2000	33,689.				

Part XIV Private Operating Foundations (see page 25 of the instructions and Part VII-A, question 9) NOT APPLICABLE

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2000, enter the date of the ruling . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section [ ] 4942(j)(3) or [ ] 4942(j)(5)

	Tax year (a) 2000	Prior 3 years (b) 1999	(c) 1998	(d) 1997	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . .					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed .					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter: (1) Value of all assets . . .					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - Enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income .					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year -- see page 26 of the instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

N/A

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ [ ] if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc. (see page 26 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed:

SEE STATEMENT 11

b The form in which applications should be submitted and information and materials they should include:

APPLICATIONS SHOULD BE IN LETTER FORM WITH SPECIFIC NEEDS IDENTIFIED.

c Any submission deadlines:

NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:WASHINGTON STATE ONLY

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE STATEMENT 12				
Total . . . . . . ▶ **3a**				94,000.
b *Approved for future payment*				
Total . . . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 26 of the instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	84,259.	
4 Dividends and interest from securities			14	13,640.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property			16	-2,618.	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	50,535.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				145,816.	

13 **Total.** Add line 12, columns (b), (d), and (e) ▶13 145,816.

(See worksheet in line 13 instructions on page 27 to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See page 27 of the instructions.)
	NOT APPLICABLE

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the 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:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other Transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2 a 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.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

[redacted] including accompanying schedules and statements, and to the best of my knowledge and belief, it is [redacted] ayer or fiduciary) is based on all information of which preparer has any knowledge.

7/20/01 Treasurer

[redacted]

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL SHORT-TERM CAPITAL GAIN DIVIDENDS					19,650.	
		TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS					30,885.	

TOTAL GAIN(LOSS)							50,535.	
							==========	

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FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS
SEAFIRST BANK		78.
PRIVATE ASSET MANAGEMENT, INC.		84,181.
	TOTAL	84,259.

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS
PRIVATE ASSET MANAGEMENT, INC.		13,640.
	TOTAL	13,640.

STATEMENT 2

JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION 91-1169056

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
CLARK NUBER, P.S.		3,266.	3,266.		
	TOTALS	3,266.	3,266.	NONE	NONE

JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION 91-1169056

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
LEGAL FEES	736.	736.
TOTALS	736.	736.

JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION 91-1169056

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
RENT AND ROYALTY EXPENSES	10,026.	10,026	
PRIVATE ASSET MANAGEMENT FEES	3,853.	3,853.	
PUBLICATION FEES	45.		45.
BANK FEES	8.	8.	
MISCELLANEOUS FEES	1,660.	1,325.	335.
IRS	1,843.	1,843.	
FOREIGN TAXES	236.	236.	
MISCELLANEOUS EXPENSE	2,401.	2,401.	
TOTALS	20,072.	19,672	380.

FORM 990PF, PART II - OTHER NOTES AND LOANS RECEIVABLE

BORROWER: HARBOR HOLDINGS, INC
ORIGINAL AMOUNT: 90,000.
INTEREST RATE: 0.150000
DATE OF NOTE: 01/01/1997
MATURITY DATE: 12/04/1997
SECURITY PROVIDED: DEED OF TRUST

BEGINNING BALANCE DUE	90,000.
ENDING BALANCE DUE	90,000.
ENDING FAIR MARKET VALUE	90,000.

BORROWER: E&H PROPERTIES, LLC/HORBACH
ORIGINAL AMOUNT: 67,419.
INTEREST RATE: 0.125000
DATE OF NOTE: 07/02/1998
MATURITY DATE: 07/01/2001
SECURITY PROVIDED: DEED OF TRUST

BEGINNING BALANCE DUE	67,419.
ENDING BALANCE DUE	NONE
ENDING FAIR MARKET VALUE	NONE

BORROWER: THE JOAN HUNTER TRUST
ORIGINAL AMOUNT: 199,836.
INTEREST RATE: 0.135000
DATE OF NOTE: 07/13/1998
MATURITY DATE: 08/01/1999
SECURITY PROVIDED: DEED OF TRUST

BEGINNING BALANCE DUE	199,836.
ENDING BALANCE DUE	NONE
ENDING FAIR MARKET VALUE	NONE

BORROWER: ROUNDTREES & TOWNSEND
ORIGINAL AMOUNT: 65,000.
INTEREST RATE: 0.130000
DATE OF NOTE: 06/26/1997
MATURITY DATE: 06/26/1998
SECURITY PROVIDED: DEED OF TRUST

BEGINNING BALANCE DUE	45,919.
ENDING BALANCE DUE	45,919.
ENDING FAIR MARKET VALUE	45,919.

BORROWER: WHITE, ROXY & CHERI
ORIGINAL AMOUNT: 100,000.
INTEREST RATE: 0.130000
DATE OF NOTE: 03/10/1997
MATURITY DATE: 03/10/2002
SECURITY PROVIDED: DEED OF TRUST

BEGINNING BALANCE DUE	100,000.
ENDING BALANCE DUE	51,525.
ENDING FAIR MARKET VALUE	51,525.

BORROWER: USA INVESTMENT/NUWEST CONSTRUCTION
ORIGINAL AMOUNT: 130,000.
INTEREST RATE: 0.139000
DATE OF NOTE: 05/07/1998
MATURITY DATE: 05/01/1999
SECURITY PROVIDED: DEED OF TRUST

BEGINNING BALANCE DUE	NONE
ENDING BALANCE DUE	NONE
ENDING FAIR MARKET VALUE	NONE

TOTAL BEGINNING OTHER NOTES AND LOANS RECEIVABLE	503,174.
TOTAL ENDING BOOK - OTHER NOTES AND LOANS RECEIVABLE	187,444.
TOTAL ENDING FMV - OTHER NOTES AND LOANS RECEIVABLE	187,444.

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION		BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
SECURITIES		501,457.	697,595.	688,201.
	TOTALS	501,457.	697,595.	688,201.

INVESTMENTS - LAND, BUILDINGS, EQUIPMENT

		FIXED ASSET DETAIL				ACCUMULATED DEPRECIATION DETAIL			
ASSET DESCRIPTION	METHOD/ CLASS	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
BUILDING	SL		192,249.		192,249.		6,991.		6,991.
APPLIANCE	SL		2,617.		2,617.		312.		312.
TOTALS					194,866.				7,303.

JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION 91-1169056

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
REAL ESTATE PORTFOLIO	206,894.	50,000.	50,000.
TOTALS	206,894.	50,000.	50,000.

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

JOHN M. MCCLELLAND, JR., 4020 E. MADISON #220, SEATTLE, WA 98112
PHONE (206)323-8540

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
WASHINGTON HISTORICAL SOCIETY 1911 PACIFIC AVENUE TACOMA, WASHINGTON 98402	NONE EXEMPT	CHARITABLE	20,000.
UNIVERSITY OF WASHINGTON 1200 5TH AVENUE, SUITE 500 SEATTLE, WASHINGTON 98101-1116	NONE EXEMPT	CHARITABLE	50,000.
HISTORIC SEATTLE PRESERVATION FOUNDATION 1117 MINOR AVENUE SEATTLE, WA 98101	NONE EXEMPT	CHARITABLE	10,000.
HISTORY INK 1425 FOURTH AVENUE, SUITE 710 SEATTLE, WA 98101-2239	NONE EXEMPT	CHARITABLE	5,000.
WILLARD R. ESPY LITERACY FOUNDATION P.O. BOX 217 OCEAN PARK, WA 98640	NONE EXEMPT	CHARITABLE	8,000.
PUGET SOUND BLOOD CENTER AND BLOOD PROGRAM 921 TERRY AVENUE SEATTLE, WA98104	NONE EXEMPT	CHARITABLE	500.
NATIONAL LEWIS & CLARK BICENTENNIAL COUNCIL 1101 OFFICERS ROW US GRANT HOUSE VANCOUVER, WA 98661	NONE EXEMPT	CHARITABLE	500.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
		TOTAL CONTRIBUTIONS PAID	94,000

SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041 (or Form 5227). See the separate instructions for Form 1041 (or Form 5227).

OMB No. 1545-0092

2000

Name of estate or trust: JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION

Employer identification number: 91-1169056

Note: *Form 5227 filers need to complete **only** Parts I and II.*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 27)	(f) Gain or (Loss) (col. (d) less col. (e))
1	SHORT-TERM CAPITAL GAIN DIVIDENDS					19,650.

2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 1999 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1 through 4 in column (f). Enter here and on line 14 below ▶	5	19,650.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 27)	(f) Gain or (Loss) (col. (d) less col. (e))	(g) 28% Rate Gain or (Loss) *(see instr. below)
6	LONG-TERM CAPITAL GAIN DIVIDENDS					30,885.	

7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7		
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8		
9	Capital gain distributions	9		
10	Gain from Form 4797, Part I	10		
11	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 14, of the 1999 Capital Loss Carryover Worksheet	11	( )	( )
12	Combine lines 6 through 11 in column (g)	12		
13	**Net long-term gain or (loss).** Combine lines 6 through 11 in column (f). Enter here and on line 15 below ▶	13	30,885.	

***28% rate gain or loss** includes **all** "collectibles gains and losses" (as defined on page 28 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page 26 of the instructions).

Part III Summary of Parts I and II

			(1) Beneficiaries' (see page 28)	(2) Estate's or trust's	(3) Total
14	**Net short-term gain or (loss)** (from line 5 above)	14			19,650.
15	**Net long-term gain or (loss):**				
a	28% rate gain or (loss) (from line 12 above)	15a			
b	Unrecaptured section 1250 gain (see line 17 of the worksheet on page 29)	15b			
c	Total for year (from line 13 above)	15c			30,885.
16	**Total net gain or (loss).** Combine lines 14 and 15c ▶	16			50,535.

Note: *If line 16, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 15c and 16, column (2) are net gains, go to Part V, and do not complete Part IV. If line 16, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.*

Part IV Capital Loss Limitation

17	Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of: a The loss on line 16, column (3) **or** b $3,000	17	( )

*If the loss on line 16, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22, is a loss, complete the **Capital Loss Carryover Worksheet** on page 30 of the instructions to determine your capital loss carryover.*

Part V Tax Computation Using Maximum Capital Gains Rates (Complete this part **only** if both lines 15c and 16 in column (2) are gains, and Form 1041, line 22 is more than zero.)

18	Enter taxable income from Form 1041, line 22					18	
19	Enter the **smaller** of line 15c or 16 in column (2)			19			
20	If you are filing Form 4952, enter the amount from Form 4952, line 4e			20			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21			
22	Combine lines 14 and 15a, column (2). If zero or less, enter -0-			22			
23	Enter the **smaller** of line 15a, column (2), or line 22, but not less than zero			23			
24	Enter the amount from line 15b, column (2)			24			
25	Add lines 23 and 24			25			
26	Subtract line 25 from line 21. If zero or less, enter -0-					26	
27	Subtract line 26 from line 18. If zero or less, enter -0-					27	
28	Enter the **smaller of line** 18 or $1,750			28			
29	Enter the **smaller** of line 27 or line 28			29			
30	Subtract line 21 from line 18. If zero or less, enter -0-			30			
31	Enter the **larger** of line 29 or line 30 ▶			31			
32	Tax on amount on line 31 from the 2000 Tax Rate Schedule					32	
	Note: *If the amounts on lines 28 and 29 are the same, skip lines 33 through 36 and go to line 37*						
33	Enter the amount from line 28			33			
34	Enter the amount from line 27			34			
35	Subtract line 34 from line 33. If zero or less, enter -0- ▶			35			
36	Multiply line 35 by 10% (.10)					36	
	Note: *If the amounts on lines 18 and 28 are the same, skip lines 37 through 50 and go to line 51.*						
37	Enter the **smaller** of line 18 or line 26			37			
38	Enter the amount from line 35			38			
39	Subtract line 38 from line 37 ▶			39			
40	Multiply line 39 by 20% (.20)					40	
	Note: *If line 25 is zero or blank, skip lines 41 through 50 and go to line 51.*						
41	Enter the **smaller** of **line** 21 or line 24			41			
42	Add lines 21 and 31	42					
43	Enter the amount from line 18	43					
44	Subtract line 43 from line 42. If zero or less, enter -0-			44			
45	Subtract line 44 from line 41. If zero or less, enter -0- ▶			45			
46	Multiply line 45 by 25% (.25)					46	
	Note: *If line 23 is zero or blank, skip lines 47 through 50 and go to line 51.*						
47	Enter the amount from line 18			47			
48	Add lines 31, 35, 39, and 45			48			
49	Subtract line 48 from line 47			49			
50	Multiply line 49 by 28% (.28)					50	
51	Add lines 32, 36, 40, 46, and 50					51	
52	Tax on the amount on line 18 from the 2000 Tax Rate Schedule					52	
53	**Tax on all taxable income (including capital gains).** Enter the **smaller** of line 51 or line 52 here and on line 1a of Schedule G, Form 1041					53	

RENT AND ROYALTY INCOME

Taxpayer's Name	Identifying Number
JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION	91-1169056

DESCRIPTION OF PROPERTY

BEAVERTON LOMBARD PROPERTY

	Yes		No	Did you actively participate in the operation of the activity during the tax year?

RENTAL INCOME			
OTHER INCOME			
RENTS		14,711.	
TOTAL GROSS INCOME			14,711.
OTHER EXPENSES:			
INSURANCE		667.	
MANAGEMENT FEES		2,214.	
TAXES		5,161.	
UTILITIES		1,984.	
DEPRECIATION (SHOWN BELOW)	7,303.		
LESS: Beneficiary's Portion			
AMORTIZATION			
LESS: Beneficiary's Portion			
DEPLETION			
LESS: Beneficiary's Portion			
TOTAL EXPENSES			17,329.
TOTAL RENT OR ROYALTY INCOME (LOSS)			-2,618.
Less Amount to			
Rent or Royalty			
Depreciation			
Depletion			
Investment Interest Expense			
Other Expenses			
Net Income (Loss) to Others			
Net Rent or Royalty Income (Loss)			-2,618.
Deductible Rental Loss (if Applicable)			

SCHEDULE FOR DEPRECIATION CLAIMED

(a) Description of property	(b) Cost or unadjusted basis	(c) Date acquired	(d) ACRS des	(e) Bus %	(f) Basis for depreciation	(g) Depreciation in prior years	(h) Method	(i) Life or rate	(j) Depreciation for this year
SEE STATEMENT									
Totals									7,303.

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SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

RENTS	14,711.
	14,711.

RENT AND ROYALTY SUMMARY

PROPERTY	TOTAL INCOME	DEPLETION/ DEPRECIATION	OTHER EXPENSES	ALLOWABLE NET INCOME
BEAVERTON LOMBARD PR	14,711.	7,303.	10,026.	-2,618.
TOTALS	14,711.	7,303.	10,026.	-2,618.

Description of Property

BEAVERTON LOMBARD PROPERTY

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp. reduction in basis	ITC reduction in basis	Basis for depreciation	Salvage value %	Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
BUILDING	01/01/2000	192,249.	100.000			192,249.			SL		27.500				6,991.
APPLIANCE	02/16/2000	2,617.	100.000			2,617.			SL		7.000				312.
Less: Retired Assets															
Subtotals		194,866.				194,866.									7,303.

Listed Property

Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp. reduction in basis	ITC reduction in basis	Basis for depreciation	Salvage value %	Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
Less: Retired Assets															
Subtotals															
TOTALS		194,866.				194,866.									7,303.

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Code	Life	Current-year amortization
TOTALS						

*Assets Retired

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Form **2220** Department of the Treasury Internal Revenue Service

Underpayment of Estimated Tax by Corporations

▶ Instructions are separate. See page 4 for Paperwork Reduction Act Notice.
▶ Attach to the corporation's tax return.

OMB No 1545-0142

2000

Name: JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION

Employer identification number: 91-1169056

Note: *In most cases, the corporation* **does not** *need to file Form 2220. (See Part I below for exceptions.) The IRS will figure any penalty owed and bill the corporation. If the corporation does not need to file Form 2220, it may still use it to figure the penalty. Enter the amount from line 34 on the estimated tax penalty line of the corporation's income tax return, but* **do not** *attach Form 2220.*

Part I **Reasons for Filing** - Check the boxes below that apply to the corporation. If any boxes are checked, the corporation must file Form 2220, even if it does not owe the penalty. If the box on line 1 or line 2 applies, the corporation may be able to lower or eliminate the penalty See page 1 of the instructions.

1 ☐ The corporation is using the annualized income installment method

2 ☐ The corporation is using the adjusted seasonal installment method.

3 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Note: *The corporation also must file Form 2220 if it has a research credit allowed for the current year See the instructions for line 4 on page 2.*

Part II **Figuring the Underpayment**

4	Total tax (see page 2 of the instructions)	4	1,231.
5	a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 4. ... 5a		
	b Interest included on line 4 due under the look-back method of section 460(b)(2) for completed long-term contracts or section 167(g) for property depreciated under the income forecast method ... 5b		
	c Credit for Federal tax paid on fuels (see page 2 of the instructions) ... 5c		
	d **Total.** Add lines 5a through 5c	5d	
6	Subtract line 5d from line 4. If the result is less than $500, do not complete or file this form The corporation does not owe the penalty	6	1,231.
7	Enter the tax shown on the corporation's 1999 income tax return. Caution: *See page 2 of the instructions before completing this line*	7	762.
8	Enter the smaller of line 6 or line 7 If the corporation must skip line 7, enter the amount from line 6 on line 8	8	762.

			(a)	(b)	(c)	(d)
9	**Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th *(Form 990-PF filers:* Enter 5th month), 6th, 9th, and 12th months of the corporation's tax year ▶	9	05/15/2000	06/15/2000	09/15/2000	12/15/2000
10	**Required installments.** If the box on line 1 and/or line 2 above is checked, enter the amounts from Schedule A, line 41. If the box on line 3 (but not 1 or 2) is checked, see page 3 of the instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 8 above in each column	10	191.	191.	191.	189.
11	Estimated tax paid or credited for each period (see page 3 of the instructions). For column (a) only, enter the amount from line 11 on line 15	11	1,125.			
	Complete lines 12 through 18 of one column before going to the next column.					
12	Enter amount, if any, from line 18 of the preceding column	12		934.	743.	552.
13	Add lines 11 and 12	13		934.	743.	552.
14	Add amounts on lines 16 and 17 of the preceding column	14				
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	1,125.	934.	743.	552.
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16				
17	**Underpayment.** If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17				
18	**Overpayment.** If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18	934.	743.	552.	363.

Complete Part III on page 2 to figure the penalty. If there are no entries on line 17, no penalty is owed.

Part III **Figuring the Penalty**

		(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see page 3 of the instructions) (*Form 990-PF and Form 990-T filers*: Use 5th month instead of 3rd month.)	19				
20 Number of days from due date of installment on line 9 to the date shown on line 19	20				
21 Number of days on line 20 after 4/15/2000 and before 1/1/2001	21				
22 Underpayment on line 17 x (Number of days on line 21 / 366) x 9%	22				
23 Number of days on line 20 after 12/31/2000 and before 4/1/2001	23				
24 Underpayment on line 17 x (Number of days on line 23 / 365) x 9%	24				
25 Number of days on line 20 after 3/31/2001 and before 7/1/2001	25				
26 Underpayment on line 17 x (Number of days on line 25 / 365) x *%	26				
27 Number of days on line 20 after 6/30/2001 and before 10/1/2001	27				
28 Underpayment on line 17 x (Number of days on line 27 / 365) x *%	28				
29 Number of days on line 20 after 9/30/2001 and before 1/1/2002	29				
30 Underpayment on line 17 x (Number of days on line 29 / 365) x *%	30				
31 Number of days on line 20 after 12/31/2001 and before 2/16/2002	31				
32 Underpayment on line 17 x (Number of days on line 31 / 365) x *%	32				
33 Add lines 22, 24, 26, 28, 30, and 32	33				

34 **Penalty.** Add columns (a) through (d), of line 33. Enter the total here and on Form 1120, line 33; Form 1120-A, line 29; or the comparable line for other income tax returns . . . 34

***For underpayments paid after March 31, 2001:** For lines 26, 28, 30, and 32, use the penalty interest rate for each calendar quarter that the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS Web Site at **www.irs.gov.** You can also call 1-800-829-1040 to get interest rate information.

Form **8868**
(December 2000)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Note: ***Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.***

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note: *Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only* ▶ [ ]

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization	**Employer identification number**
	JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION	91-1169056
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions.	
	4020 E. MADISON #220	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SEATTLE, WA 98112	

Check type of return to be filed (file a separate application for each return):

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T(sec. 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- If the organization does **not** have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a **Group Return,** enter the organization's four digit Group Exemption Number (GEN) ________ . If this is for the **whole** group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 08/15 , 2001 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 2000 or

▶ [ ] tax year beginning ________ , ____ , and ending ________ , ____ .

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions . . . $ 3,025.

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . $ 1,125.

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions . . . $ 1,900.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Linda A Winslow   Title ▶ attorney CLARK NUBER P.S.   Date ▶ 5/15/01

For Paperwork Reduction Act Notice, see Instruction

Form **8868** (12-2000)

JSA
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