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

1998

For calendar year 1998, or tax year beginning 4/ 1 , 1998, and ending 3/31 , 19 99

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

Name of organization
BOSTON RESEARCH CENTER FOR THE 21ST CENTURY, INC.

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

City or town, state, and ZIP + 4
CAMBRIDGE, MA 02138-3946

A Employer identification number
04-3366125

B Telephone number
617-491-1090

C If exemption application is pending, check here ▶ ☐
D 1. Foreign organizations, check here ▶ ☐
2. 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 ▶ ☐
G If address changed, 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) ▶ $ 678,553.

J Accounting method: ☐ Cash [X] 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).)

	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	984,653.			STATEMENT 1
	2	Contributions from split-interest trusts				
	3	Interest on savings and temporary cash investments	31,312.	31,312.	31,312.	
	4	Dividends and interest from securities				
	5a	Gross rents				
	b	(Net rental income or (loss))				
	6	Net gain or (loss) from sale of assets not on line 10				
	7	Capital gain net income (from Part IV, line 2)		0.		
	8	Net short-term capital gain			0.	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss)				
	11	Other income	14,987.	0.	14,987.	STATEMENT 2
	12	Total. Add lines 1 through 11	1,030,952.	31,312.	46,299.	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	81,989.	0.	0.	81,989.
	14	Other employee salaries and wages	165,559.	0.	14,987.	150,572.
	15	Pension plans, employee benefits	65,172.	0.	0.	65,172.
	16a	Legal fees STMT 3	10,571.	0.	0.	10,571.
	b	Accounting fees STMT 4	19,662.	0.	0.	19,662.
	c	Other professional fees				
	17	Interest				
	18	Taxes STMT 5	988.	0.	0.	988.
	19	Depreciation and depletion	5,151.	0.	0.	
	20	Occupancy	17,453.	0.	0.	17,453.
	21	Travel, conferences, and meetings	33,795.	0.	0.	33,795.
	22	Printing and publications	46,288.	0.	0.	46,288.
	23	Other expenses STMT 6	219,503.	0.	0.	219,503.
	24	Total operating and administrative expenses. Add lines 13 through 23	666,131.	0.	14,987.	645,993.
	25	Contributions, gifts, grants paid	50,000.			50,000.
	26	Total expenses and disbursements. Add lines 24 and 25	716,131.	0.	14,987.	695,993.
	27	Subtract line 26 from line 12:				
	a	Excess of revenue over expenses and disbursements	314,821.			
	b	Net investment income (if negative, enter "-0-")		31,312.		
	c	Adjusted net income (if negative, enter "-0-")			31,312.	

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only.

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	55,004.	13,371.	13,371.
	2 Savings and temporary cash investments	266,651.	612,720.	612,720.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	6,022.	3,876.	3,876.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶ 53,094.			
	Less accumulated depreciation ▶ 7,308.	25,038.	45,786.	45,786.
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶ UTILITY DEPOSITS)	2,800.	2,800.	2,800.
	16 Total assets (to be completed by all filers)	355,515.	678,553.	678,553.
Liabilities	17 Accounts payable and accrued expenses	33,791.	42,008.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	33,791.	42,008.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	321,724.	636,545.	
	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			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances	321,724.	636,545.	
	31 Total liabilities and net assets/fund balances	355,515.	678,553.	

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	321,724.
2	Enter amount from Part I, line 27a	2	314,821.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	636,545.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	636,545.

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				
b	NONE			
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				(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
	(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	
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

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).
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 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))
1997	577,981.	476,984.	1.2117409
1996			
1995			
1994			
1993			

2	Total of line 1, column (d)	2	1.2117409
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	1.2117409
4	Enter the net value of noncharitable-use assets for 1998 from Part X, line 5	4	633,826.
5	Multiply line 4 by line 3	5	768,033.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	313.
7	Add lines 5 and 6	7	768,346.
8	Enter qualifying distributions from Part XII, line 4	8	721,892.

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.

Part VI Excise Tax on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see 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 ▶ ☐ and enter 1% of Part I, line 27b			1	626.
c All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of line 12b				
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			2	0.
3 Add lines 1 and 2			3	626.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			5	626.
6 Credits/Payments:				
a 1998 estimated tax payments and 1997 overpayment credited to 1998	6a	500.		
b Exempt foreign organizations - tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 2758)	6c	476.		
d Backup withholding erroneously withheld	6d			
7 Total credits and payments. Add lines 6a through 6d			7	976.
8 Enter any PENALTY for 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	350.
11 Enter the amount of line 10 to be: Credited to 1999 estimated tax ▶	350.	Refunded ▶	11	0.

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 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		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the organization. ▶ $ 0. (2) On the organization managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on the organization managers. ▶ $ 0.			
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? N/A	4b		
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 instructions) ▶ MASSACHUSETTS			
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 1998 or taxable year beginning in 1998 (see instructions for Part XIV)? If "Yes," complete Part XIV	9	X	
10 Did any persons become substantial contributors during the tax year? SEE STATEMENT 7 If "Yes" attach a schedule listing their names and addresses.	10	X	
11a Did anyone request to see either the organization's annual return or its exemption application (or both)?	11a		X
b If "Yes," did the organization comply pursuant to the instructions? (See General Instruction Q.) N/A	11b		

12 The books are in care of ▶ THE CORPORATION Telephone no. ▶ 617-491-1090
Located at ▶ 396 HARVARD STREET, CAMBRIDGE, MA ZIP+4 ▶ 02138

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 | N/A

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 Self-dealing (section 4941):			
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 [X] No			
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes [X] No			
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes [X] No			
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes [X] 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 [X] 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 [X] No			
b If the answer is "Yes" to 1a(1)-(6), did ANY of the acts fail to qualify under the exemptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 18 of the instructions)? N/A	1b		
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 1998?	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 1998, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 1998? N/A ☐ 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 instructions.) N/A	2b		
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 Taxes on excess business holdings (section 4943):			
a Did the organization hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes [X] No			
b If "Yes," did it have excess business holdings in 1998 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 1998.) N/A	3b		
4 Taxes on investments that jeopardize charitable purposes (section 4944):			
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 1998?	4b		X
5 Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):			
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 [X] 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 [X] No			
(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes [X] 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 [X] 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 [X] 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 instructions)? N/A	5b		
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? N/A ☐ Yes ☐ No			
If "Yes," attach the statement required by Regulations section 53.4945-5(d).			

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:

(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
VIRGINIA STRAUS 30 HILLCREST CIRCLE WATERTOWN, MA 02172	40	81,989.	0.	0.
SEE ATTACHED - NO OTHERS COMPENSATED		0.	0.	0.

2 Compensation of five highest- paid employees (other than those included on line 1). 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 ▶ 0

3 Five highest- paid independent contractors for professional services. 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 ▶ 0

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 PUBLICATIONS	191,438.
2 MAJOR CONFERENCES ON COMMON VALUES	137,252.
3 GLOBAL CITIZEN AWARD	121,301.
4 NETWORKING & PUBLIC RELATIONS	114,223.

Part IX-B Summary of Program-Related Investments

Describe any program-related investments made by the foundation during the tax year.	Amount
1 N/A	
2	
3	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see 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	
b	Average of monthly cash balances	1b	0.
c	Fair market value of all other assets	1c	643,478.
d	Total (add lines 1a, b, and c)	1d	643,478.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	643,478.
4	Cash deemed held for charitable activities - Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	9,652.
5	Net value of noncharitable-use assets - Subtract line 4 from line 3. Enter here and on Part V, line 4	5	633,826.
6	Minimum investment return. (Enter 5% of line 5.)	6	31,691.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ [X] and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 1998 from Part VI, line 5 — 2a		
b	Income tax for 1998. (This does not include the tax from Part VI.) — 2b		
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4a	Recoveries of amounts treated as qualifying distributions — 4a		
b	Income distributions from section 4947(a)(2) trusts — 4b		
c	Add lines 4a and 4b	4c	
5	Add lines 3 and 4c	5	
6	Deduction from distributable amount	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	

Part XII Qualifying Distributions (see 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	695,993.
b	Program-related investments - total of lines 1-3 of Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	25,899.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.)	4	721,892.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	721,892.

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 instructions)

	(a) Corpus	(b) Years prior to 1997	(c) 1997	(d) 1998
1 Distributable amount for 1998 from Part XI, line 7				0.
2 Undistributed income, if any, as of the end of 1997:				
a Enter amount for 1997 only			0.	
b Total for prior years: 19 ___ ,19 ___ ,19 ___		0.		
3 Excess distributions carryover, if any, to 1998:				
a From 1993				
b From 1994				
c From 1995				
d From 1996				
e From 1997				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 1998 from Part XII, line 4: ▶ $ N/A				
a Applied to 1997, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 1998 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 1998 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
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		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 1997. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 1998. Subtract lines 4d and 5 from line 1. This amount must be distributed in 1999				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3)	0.			
8 Excess distributions carryover from 1993 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 1999. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 1994				
b Excess from 1995				
c Excess from 1996				
d Excess from 1997				
e Excess from 1998				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

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 1998, enter the date of the ruling ▶ 04/28/98

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

	Tax year	Prior 3 years			
	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(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	31,312.	21,758.	0.	0.	53,070.
b 85% of line 2a	26,615.	18,494.	0.	0.	45,110.
c Qualifying distributions from Part XII, line 4 for each year listed	721,892.	577,981.	0.	0.	1,299,873.
d Amounts included in line 2c not used directly for active conduct of exempt activities	0.	0.	0.	0.	0.
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	721,892.	577,981.	0.	0.	1,299,873.
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					0.
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0.
b "Endowment" alternative test - Enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	21,127.	14,505.	0.	0.	35,632.
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)					0.
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0.
(3) Largest amount of support from an exempt organization					0.
(4) Gross investment income					0.

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year)

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).)

NONE

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.

NONE

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

Check here ▶ [X] 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., 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:

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

c Any submission deadlines:

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

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				
VITO PERRONE	NOT RELATED		GLOBAL CITIZEN AWARD	25,000.
YOUNG SEEK CHOUE	NOT RELATED		GLOBAL CITIZEN AWARD	25,000.
Total			▶ 3a	50,000.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
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	31,312.	
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
(a) Debt-financed property					
(b) Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a MISCELLANEOUS					8,819.
b PUBLICATION SALES					6,168.
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		31,312.	14,987.

13 TOTAL. Add line 12, columns (b), (d), and (e) ▶ 13 46,299.

(See worksheet in line 13 instructions 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).
11B	SALES OF PUBLICATIONS OF CONFERENCE RELATED MATERIALS - SOLD AT OR BELOW COST TO PUBLISH CONFERENCE RESULTS.

823611
12-28-98

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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 or equipment	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
		N/A	

2a 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? [X] Yes [ ] No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
SOKA GAKKAI	RELIGIOUS-JAPAN	SOKA GAKKAI IS SOLE CORPORATE MEMBER AND APPOINTS THE BOARD OF DIRECTORS.

Part XVIII **Public Inspection**

1 Enter the date the notice of availability of the annual return appeared in a newspaper ▶ 02/02/00

2 Enter the name of the newspaper ▶ CAMBRIDGE CHRONICLE

3 Check here ▶ [X] to indicate that you have attached a copy of the newspaper notice required by the instructions. (If the notice is not attached, the return will be considered incomplete.)

[redacted] g schedules and statements, and to the best of my knowledge and belief, it is true, correct, [redacted] ation of which preparer has any knowledge.

2/2/2000 ▶ President

Date Title

[redacted]

LEGAL NOTICES

BOSTON RESEARCH

LEGAL NOTICE

The annual return of Boston Research Center for the 21st Century, 396 Harvard Street, Cambridge, MA 02138, is available for inspection during normal business hours, by any citizen who so requests within 180 days after publication of this notice of its availability. The principal manager is Masao Yokota (617) 491-1090.

FORM 990-PF — CASH CONTRIBUTIONS OF $5000 OR MORE INCLUDED ON PART I, LINE 1 — STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
SOKA GAKKAI	32 SHINANOMACHI CITY, SHINJUKU-KU, TOKYO, JAP.		749,626.
SOKA GAKKAI INT'L - USA	606 WILSHIRE BLVD, SANTA MONICA, CA 90401		235,027.

FORM 990-PF — OTHER INCOME — STATEMENT 2

DESCRIPTION	AMOUNT
MISCELLANEOUS	8,819.
PUBLICATION SALES	6,168.
TOTAL TO FORM 990-PF, PART I, LINE 11, COLUMN A	14,987.

FORM 990-PF — LEGAL FEES — STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
GENERAL BUSINESS MATTERS	10,571.	0.	0.	10,571.
TO FM 990-PF, PG 1, LN 16A	10,571.	0.	0.	10,571.

FORM 990-PF — ACCOUNTING FEES — STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BOOKKEEPING/AUDIT/TAX	19,662.	0.	0.	19,662.
TO FORM 990-PF, PG 1, LN 16B	19,662.	0.	0.	19,662.

FORM 990-PF TAXES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAXES	988.	0.	0.	988.
TO FORM 990-PF, PG 1, LN 18	988.	0.	0.	988.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CATERING	24,222.	0.	0.	24,222.
CONSULTING	70,362.	0.	0.	70,362.
DONATIONS	18,380.	0.	0.	18,380.
DUES & SUBSCRIPTIONS	3,766.	0.	0.	3,766.
EQUIPMENT RENTAL	9,032.	0.	0.	9,032.
MEALS & ENTERTAINMENT	6,572.	0.	0.	6,572.
MISCELLANEOUS	18,962.	0.	0.	18,962.
REPAIRS & MAINTENANCE	16,394.	0.	0.	16,394.
SHIPPING & POSTAGE	20,224.	0.	0.	20,224.
SUPPLIES	12,789.	0.	0.	12,789.
TELEPHONE	10,320.	0.	0.	10,320.
TRAINING & EDUCATION	2,308.	0.	0.	2,308.
MARKETING	6,172.	0.	0.	6,172.
TO FORM 990-PF, PG 1, LN 23	219,503.	0.	0.	219,503.

FORM 990-PF LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10 STATEMENT 7

NAME OF CONTRIBUTOR	ADDRESS
SOKA GAKKAI	32 SHINANOMACHI CITY SHINJUKU-KU TOKYO, 160 JAPAN
SOKA GAKKAI INTERNATIONAL - USA	606 WILSHIRE BLVD, SANTA MONICA, CA 90401

Boston Research Center For The 21st Century, Inc.
Form 990 PF, Part VIII, Line 1
List of Officers, Directors, Trustees, & Key Employees
March 31, 1999

Title	Name	Residential Address	Post Office Address
President and Treasurer	Masao Yokota	4505 Stearns Hill Rd. Waltham, MA 02154	Boston Research Center for the 21st Century 396 Harvard Street Cambridge, MA 02138
Vice President and Clerk	Robert M. Eppsteiner	21 Driscoll Drive Framingham, MA 01701	Boston Research Center for the 21st Century 396 Harvard Street Cambridge, MA 02138
Vice President	Virginia Straus	30 Hillcrest Circle Watertown, MA 02172	Boston Research Center for the 21st Century 396 Harvard Street Cambridge, MA 02138
Director	Minoru Harada Vice President and Board Member Soka Gakkai, Japan	25-6 Daikyocho Shinjuku-ku Tokyo, Japan	32 Shinanomachi Shinjuku-ku Tokyo, Japan
Director	Kenji Yoshigo Vice President Soka Gakkai, Japan	20-33 Shinanomachi Shinjuku-ku Tokyo, Japan	32 Shinanomachi Shinjuku-ku Tokyo, Japan
Director	Toshinori Iwazumi Vice President Soka Gakkai, Japan	3-14-47 Kamiosaki Shinagawa-ku Tokyo, Japan	15-3 Samoncho Apt. #302 Shinjuku-ku Tokyo, Japan
Director	Akira Miyazaki Certified Public Acct. Japan	5-5-4 Owada Ichikawa-shi Chiba-ken, Japan	Peace Bldg. 6F 7-4 Rokubancho Chiyoda-ku Tokyo, Japan

Director	Fred M. Zaitsu General Director and Board Member, Soka Gakkai International-USA	34 Dover Place Manhattan Beach, CA 90266	SGI-USA 525 Wilshire Blvd. Santa Monica, CA 90401
Director	Guy McCloskey Sr. Vice General Director and Board Member, Soka Gakkai International-USA	4858 N. Marmora Ave. Chicago, IL 60630	SGI-Chicago 1455 South Wabash Ave. Chicago, IL 60605-2806
Director	Masao Yokota Vice General Director Soka Gakkai International-USA	4505 Stearns Hill Rd. Waltham, MA 02154	Boston Research Center for the 21st Century 396 Harvard Street Cambridge, MA 02138
Director	Robert M. Eppsteiner Vice General Director Soka Gakkai International-USA	21 Driscoll Drive Framingham, MA 01701	Boston Research Center for the 21st Century 396 Harvard Street Cambridge, MA 02138
Director	Yoshinobu Habuki President, Soka University of America	Soka Univ. of America 26800 W. Mulholland Highway Calabasas, CA 91302	Soka Univ. of America 26800 W. Mulholland Highway Calabasas, CA 91302

Form **2758** (Rev. June 1998) Department of the Treasury Internal Revenue Service

44

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

DEC 13 1999

▶ File a separate application for each return.

OMB No. 1545-0148

199903

POSTMARK DATE NOV 1 2 1999

Please type or print. File the original and one copy by the due date for filing your return.

Name BOSTON RESEARCH CENTER FOR THE 21ST CENTURY, INC.

Employer identification number 04 3366125

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)

396 HARVARD STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.

CAMBRIDGE, MA 02138-3946

Note: *Corporate income tax return filers must use* Form 7004 *to request an extension of time to file. Partnerships, REMICS, and trusts must use* Form 8736 *to request an extension of time to file Form 1065, 1066, or 1041.*

1 I request an extension of time until FEBRUARY 15, 2000, to file (check only one):

- [ ] Form 706-GS(D)
- [ ] Form 706-GS(T)
- [ ] Form 990 or 990-EZ
- [ ] Form 990-BL
- [X] Form 990-PF
- [ ] Form 990-T (sec.401(a) or 408(a) trust)
- [ ] Form 990-T (trust other than above)
- [ ] Form 1041 (estate)
- [ ] Form 1041-A
- [ ] Form 1042
- [ ] Form 1120-ND (sec. 4951 taxes)
- [ ] Form 3520-A
- [ ] Form 4720
- [ ] Form 5227
- [ ] Form 6069
- [ ] Form 8612
- [ ] Form 8613
- [ ] Form 8725
- [ ] Form 8804
- [ ] Form 8831

If the organization does not have an office or place of business in the United States, check this box ▶ [ ]

2a For calendar year 19__, or other tax year beginning 04/01/1998 and ending 03/31/1999

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

3 Has an extension of time to file been previously granted for this tax year? [X] Yes [ ] No

4 State in detail why you need the extension

THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE.

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. $ 976.

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit $ 976.

c **Balance due.** Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. $ 0.

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 ▶ Joel Aronowe Title ▶ C.P.A. Date ▶ 11/12/99

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

- [X] We **HAVE** approved your application. Please attach this form to your return.
- [ ] We **HAVE NOT** approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- [ ] We **HAVE NOT** approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- [ ] We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- [ ] Other:

RECEIVED 15 NOV 18 1999 IRS-OSC OGDEN, UT

Director By: Date

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print

Name ALEXANDER, ARONSON, FINNING & CO., P.C.

Number, street and room or suite no. (or P.O. box no. if mail is not delivered to street address) 21 EAST MAIN STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions. WESTBOROUGH, MA 01581-1461