

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047

**2001**Open to Public  
Inspection**A** For the 2001 calendar year, or tax year period beginning

and ending

**B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific Instructions

**C** Name of organization**THE CIVIL WAR PRESERVATION TRUST**

Number and street (or P.O. box if mail is not delivered to street address)

**11 PUBLIC SQUARE**

Room/suite

**200**

City or town, state or country, and ZIP + 4

**HAGERSTOWN, MD 21740****D** Employer identification number**54-1426643****E** Telephone number**301-665-1400****F** Accounting method☐ Cash☒ Accrual

Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No

(If "No," attach a list.)

**H(d)** Is this a separate return filed by an or-ganization covered by a group ruling? ☐ Yes ☒ No**I** Enter 4-digit GEN ▶**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**G** Web site ▶ **WWW.CIVILWAR.ORG****J** Organization type (check only one) ▶ ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.****L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **4,504,849.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	1,999,778.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c	911,429.		
	d	Total (add lines 1a through 1c) (cash \$ 2,878,050. noncash \$ 33,157.)	1d	2,911,207.		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3	Membership dues and assessments	3	1,166,510.		
	4	Interest on savings and temporary cash investments	4			
	5	Dividends and interest from securities	5	32,324.		
	Revenue	6a	Gross rents	6a		
b		Less: rental expenses	6b			
c		Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7		Other revenue (describe: <b>Other investment income</b> )	7			
8a		Gross amount from sale of assets other than inventory	(A) Securities	(B) Other		
8a			8a	206,908.		
b		Less: cost or other basis and sales expenses	8b	96,550.		
c		Gain or (loss) (attach schedule)	8c	110,358.		
d		Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 1	8d	110,358.	
Revenue		9	Special events and activities (attach schedule)			
	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	b	Less: direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)				
	10a	Gross sales of inventory, less returns and allowances	10a	7,735.		
	b	Less: cost of goods sold	10b	5,006.		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	STMT 2	10c	2,729.	
	11	Other revenue (from Part VII, line 103)	11	180,165.		
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	4,403,293.		
	Expenses	13	Program services (from line 44, column (B))	13	3,042,094.	
14		Management and general (from line 44, column (C))	14	203,655.		
15		Fundraising (from line 44, column (D))	15	219,252.		
16		Payments to affiliates (attach schedule)	16			
17		Total expenses (add lines 16 and 44, column (A))	17	3,465,001.		
18		Excess or (deficit) for the year (subtract line 17 from line 12)	18	938,292.		
19		Net assets or fund balances at beginning of year (from line 73, column (A))	19	13,538,700.		
20		Other changes in net assets or fund balances (attach explanation)	20	0.		
21		Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	14,476,992.		

FILED  
APR 25 2002

**Part II****Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule)			STATEMENT 7		
	cash \$ 303,301. noncash \$	303,301.	303,301.			
23	Specific assistance to individuals (attach schedule)					
24	Benefits paid to or for members (attach schedule)					
25	Compensation of officers, directors, etc	154,565.	115,924.	23,185.	15,456.	
26	Other salaries and wages	608,763.	456,573.	91,314.	60,876.	
27	Pension plan contributions					
28	Other employee benefits	68,500.	51,375.	10,275.	6,850.	
29	Payroll taxes	56,507.	42,380.	8,476.	5,651.	
30	Professional fundraising fees					
31	Accounting fees	21,500.	20,425.	215.	860.	
32	Legal fees	19,244.	18,282.	192.	770.	
33	Supplies	23,814.	19,042.	1,302.	3,470.	
34	Telephone	37,443.	26,210.	3,744.	7,489.	
35	Postage and shipping	285,710.	262,848.	5,718.	17,144.	
36	Occupancy	2,445.	1,712.	244.	489.	
37	Equipment rental and maintenance	38,954.	27,416.	3,188.	8,350.	
38	Printing and publications	667,209.	640,832.		26,377.	
39	Travel	77,749.	69,975.	2,332.	5,442.	
40	Conferences, conventions, and meetings	143,001.	143,001.			
41	Interest	71,855.	65,388.	2,874.	3,593.	
42	Depreciation, depletion, etc (attach schedule)	24,588.	17,211.	2,459.	4,918.	
43	Other expenses not covered above (itemize)					
a		43a				
b		43b				
c		43c				
d		43d				
e	SEE STATEMENT 4	43e	859,853.	760,199.	48,137.	51,517.
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	44	3,465,001.	3,042,094.	203,655.	219,252.

Joint Costs Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_,

(iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? ► SEE STATEMENT 5

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses  
(Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)**a GRANT AWARDS - PROVIDES FUNDS TO BATTLEFIELD PRESERVATION ORGANIZATIONS FOR THE ACQUISITION OF INTERESTS AND EASEMENTS IN HISTORIC CIVIL WAR BATTLEFIELD LANDS.**

(Grants and allocations \$ ) 303,301.

**b SEE STATEMENT 6**

(Grants and allocations \$ ) 2,738,793.

c  
(Grants and allocations \$ )d  
(Grants and allocations \$ )

e Other program services (attach schedule) (Grants and allocations \$ )

**f Total of Program Service Expenses** (should equal line 44, column (B), Program services) ► 3,042,094.

**Part IV Balance Sheets**

Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only				(A) Beginning of year		(B) End of year
Assets	45	Cash - non-interest bearing		393,137.	45	298,282.
	46	Savings and temporary cash investments		662,077.	46	509,510.
	47 a	Accounts receivable	47a 3,711.			
	b	Less allowance for doubtful accounts	47b	16,166.	47c	3,711.
	48 a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees			50	
	51 a	Other notes and loans receivable	51a 195,155.			
	b	Less allowance for doubtful accounts	51b	215,155.	51c	195,155.
	52	Inventories for sale or use		8,775.	52	5,130.
	53	Prepaid expenses and deferred charges		274,226.	53	193,100.
	54	Investments - securities	► <input type="checkbox"/> Cost <input type="checkbox"/> FMV	103.	54	
	55 a	Investments land, buildings, and equipment basis	55a			
	b	Less accumulated depreciation	55b		55c	
56	Investments - other			56		
57 a	Land, buildings, and equipment, basis	57a 14,338,745.				
b	Less accumulated depreciation	57b 53,525.	14,044,223.	57c	14,285,220.	
58	Other assets (describe ► <b>OTHER ASSETS</b> )		5,659.	58	7,084.	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		15,619,521.	59	15,497,192.	
Liabilities	60	Accounts payable and accrued expenses		200,346.	60	220,910.
	61	Grants payable			61	
	62	Deferred revenue		758,442.	62	488,915.
	63	Loans from officers, directors, trustees, and key employees			63	
	64 a	Tax-exempt bond liabilities			64a	
	b	Mortgages and other notes payable		1,122,033.	64b	310,375.
	65	Other liabilities (describe ► )			65	
66	<b>Total liabilities</b> (add lines 60 through 65)		2,080,821.	66	1,020,200.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		13,083,582.	67	13,990,503.
	68	Temporarily restricted		455,118.	68	486,489.
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		13,538,700.	73	14,476,992.
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		15,619,521.	74	15,497,192.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

<b>Part IV-A</b>	<b>Reconciliation of Revenue per Audited Financial Statements with Revenue per Return</b>
------------------	---

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	4,408,299.
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	<b>b</b>	0.
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	4,408,299.
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b>		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	<b>STMT 8</b> \$ -5,006.		
	Add amounts on lines (1) and (2)	<b>d</b>	-5,006.
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	4,403,293.

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>
------------------	---

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	<u>3,470,007.</u>
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990		
(1)	Donated services and use of facilities \$ _____		
(2)	Prior year adjustments reported on line 20, Form 990 \$ _____		
(3)	Losses reported on line 20, Form 990 \$ _____		
(4)	Other (specify) _____ \$ _____		
	Add amounts on lines (1) through (4)	<b>b</b>	<u>0.</u>
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	<u>3,470,007.</u>
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b>		
(1)	Investment expenses not included on line 6b, Form 990 \$ _____		
(2)	Other (specify) _____		
	<b>STMT 9</b> \$ <u>-5,006.</u>		
	Add amounts on lines (1) and (2)	<b>d</b>	<u>-5,006.</u>
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	<u>3,465,001.</u>

<b>Part V</b>	<b>List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated )
---------------	--

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule ▶ ☐ Yes ☒ No

Yes	No
-----	----

91 The books are in care of ► RUTH HUDSPETH Telephone no ► 301-665-1400  
Located at ► 11 PUBLIC SQUARE, SUITE 200, HAGERSTOWN, MD ZIP +4 ► 21740

▶ | 92 | ▶  N/A

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32.)

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					1,166,510.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	32,324.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			01	109,355.	1,003.
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					2,729.
103 Other revenue					
a <b>OTHER REVENUE - EXCLUDE</b>			03	140,126.	
b <b>AFFINITY CARD</b>			01	32,753.	
c <b>ROYALTIES</b>			15	3,951.	
d <b>RENT</b>			01	3,335.	
e					
104 Subtotal (add columns (B), (D), and (E))		0.		321,844.	1,170,242.
105 Total (add line 104, columns (B), (D), and (E))					1,492,086.

**Note** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 32.)

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
94	MEMBERSHIP DUES PROVIDE GENERAL FUNDING TO PROMOTE THE APPRECIATION AND STEWARDSHIP OF OUR NATION'S CULTURAL AND ENVIRONMENTAL HERITAGE THROUGH THE PRESERVATION OF HISTORIC CIVIL WAR BATTLEFIELDS AND THROUGH RELATED AND PRESERVATION PROGRAMS

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 33.)

- (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? ☐ Yes ☒ No

completing schedules and statements and to the best of my knowledge and belief, it is true information of which preparer has any knowledge

1/28/02

D James Lighthizer, President

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions)**

► **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2001**

Name of the organization

**THE CIVIL WAR PRESERVATION TRUST**

Employer identification number

**54 1426643**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions. List each one. If there are 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 & deferred compensation	(e) Expense account and other allowances
<u>RUTH HUDSPETH</u> <u>19132 CHERRY TREE DR., HAGERSTOWN, MD 40</u>		59,257.		
<u>JULIE FIX</u> <u>3611 BUCKEYE CT., FAIRFAX, VA 22033</u>	40	62,818.		
<u>DAVID DUNCAN</u> <u>10405 HOLLYOAK, PL., FAIRFAX, VA 22034</u>	40	77,089.		
<u>JAMES CAMPI</u> <u>5507 MILES COURT, SPRINGFIELD, VA</u>	40	58,926.		
Total number of other employees paid over \$50,000 ►	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>EU SERVICE</u> <u>P.O. BOX 17164, BALTIMORE, MD 21297-1164</u>	MEMBERSHIP	95,091.
Total number of others receiving over \$50,000 for professional services ►	0	

**Part III** **Statements About Activities** (See page 2 of the instructions)**Yes** **No**

**1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities **\$** \_\_\_\_\_ **\$** \_\_\_\_\_ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)

**1** **X**

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

**2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)

**a** Sale, exchange, or leasing of property?

**2a** **X**

**b** Lending of money or other extension of credit?

**2b** **X**

**c** Furnishing of goods, services, or facilities?

**2c** **X**

**d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

**2d** **X**

**e** Transfer of any part of its income or assets?

**2e** **X**

**3** Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)

**3** **X**

**4** Do you have a section 403(b) annuity plan for your employees?

**4** **X**

**Note** Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

**Part IV** **Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

**5** ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

**6** ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

**7** ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

**8** ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

**9** ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶** \_\_\_\_\_

**10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)

**11a** ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)

**11b** ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)

**12** ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A.)

**13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)

(b) Line number from above

**14** ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

**Part IV-A****Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	10966679.	2,216,716.	1,171,627.	777,439.	15,132,461.
16 Membership fees received	623,636.	1,342,629.	32,037.	302,030.	2,300,332.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	-7,097.	92,899.	448,350.	262,062.	796,214.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	110,256.	91,818.	14,554.	14,302.	230,930.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	129,681.	72,373.	SEE STATEMENT 10	22,428.	374,957.
23 Total of lines 15 through 22	11823155.	3,816,435.	1,817,043.	1,378,261.	18,834,894.
24 Line 23 minus line 17	11830252.	3,723,536.	1,368,693.	1,116,199.	18,038,680.
25 Enter 1% of line 23	118,232.	38,164.	18,170.	13,783.	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	26a	360,774.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.		26b	158,452.
c Total support for section 509(a)(1) test: Enter line 24, column (e)		26c	18,038,680.
d Add: Amounts from column (e) for lines 18 230,930. 19 374,957. 22 158,452.		26d	764,339.
e Public support (line 26c minus line 26d total)		26e	17,274,341.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		26f	95.7628%

27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year **N/A**

(2000) (1999) (1998) (1997)

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year **N/A**

(2000) (1999) (1998) (1997)

c Add: Amounts from column (e) for lines 15 16 17 20 21		27c	N/A
d Add: Line 27a total and line 27b total		27d	N/A
e Public support (line 27c total minus line 27d total)		27e	N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)	27f	N/A	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))		27g	N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		27h	N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

NONE

**Part V Private School Questionnaire** (See page 7 of the instructions)**N/A****(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
<hr/>		
<hr/>		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/>		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/>		
<hr/>		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Schedule A (Form 990 or 990-EZ) 2001

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )

N/A

(To be completed **ONLY** by an eligible organization that filed Form 5768)Check ☒ **a** ☐ if the organization belongs to an affiliated group Check ☐ **b** ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred )		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38	Total lobbying expenditures (add lines 36 and 37)	38													
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	40													
41	Lobbying nontaxable amount. Enter the amount from the following table -														
<table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500 000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500 000 but not over \$1 000 000</td> <td>\$100 000 plus 15% of the excess over \$500 000</td> </tr> <tr> <td>Over \$1 000 000 but not over \$1 500 000</td> <td>\$175 000 plus 10% of the excess over \$1 000 000</td> </tr> <tr> <td>Over \$1 500 000 but not over \$17 000 000</td> <td>\$225 000 plus 5% of the excess over \$1 500 000</td> </tr> <tr> <td>Over \$17 000 000</td> <td>\$1 000,000</td> </tr> </table>		If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500 000	20% of the amount on line 40	Over \$500 000 but not over \$1 000 000	\$100 000 plus 15% of the excess over \$500 000	Over \$1 000 000 but not over \$1 500 000	\$175 000 plus 10% of the excess over \$1 000 000	Over \$1 500 000 but not over \$17 000 000	\$225 000 plus 5% of the excess over \$1 500 000	Over \$17 000 000	\$1 000,000	41	
If the amount on line 40 is -	The lobbying nontaxable amount is -														
Not over \$500 000	20% of the amount on line 40														
Over \$500 000 but not over \$1 000 000	\$100 000 plus 15% of the excess over \$500 000														
Over \$1 000 000 but not over \$1 500 000	\$175 000 plus 10% of the excess over \$1 000 000														
Over \$1 500 000 but not over \$17 000 000	\$225 000 plus 5% of the excess over \$1 500 000														
Over \$17 000 000	\$1 000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44													
<b>Caution</b> If there is an amount on either line 43 or line 44, you must file Form 4720															

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions )

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h )
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h )
- If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount
		0.



**Schedule B**  
(Form 990, 990-EZ, or  
990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

**2001**

Name of organization

Employer identification number

**THE CIVIL WAR PRESERVATION TRUST**

**54-1426643**

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (**Note** Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule-see instructions )

**General Rule-**

☐ For organizations filing Form 990, 990-EZ, or 990-PF that received during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II )

**Special Rules-**

☒ For a section 501(c)(3) organization filing Form 990 or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II )

☐ For a section 501(c)(7), (8) or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary or educational purposes or the prevention of cruelty to children or animals (Complete Parts I, II, and III )

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ) ▶ \$ \_\_\_\_\_

**Caution** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization

Employer identification number

THE CIVIL WAR PRESERVATION TRUST

54-1426643

**Part I Contributors** (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ <u>129,275.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>2</u>		\$ <u>105,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>3</u>		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>4</u>		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>5</u>		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>6</u>		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

---



---

FORM 990                      GAIN (LOSS) FROM SALE OF OTHER ASSETS                      STATEMENT    1

---

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
LAND	VARIOUS	VARIOUS	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
VARIOUS	84,818.	83,815.	0.	0.	1,003.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
PROPERTY AND EQUIPMENT	VARIOUS	VARIOUS	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
VARIOUS	0.	80,269.	0.	67,534.	-12,735.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
SALE OF TIMBER	VARIOUS	VARIOUS	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
VARIOUS	12,000.	0.	0.	0.	12,000.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
SALE OF EASEMENTS	VARIOUS	VARIOUS	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
VARIOUS	110,090.	0.	0.	0.	110,090.
TO FM 990, PART I, LN 8	206,908.	164,084.	0.	67,534.	110,358.

---

FORM 990	INCOME AND COST OF GOODS SOLD INCLUDED ON PART I, LINE 10	STATEMENT	2
----------	--	-----------	---

---

## INCOME

1. GROSS RECEIPTS . . . . .	7,735	
2. RETURNS AND ALLOWANCES . . . . .		
3. LINE 1 LESS LINE 2 . . . . .		7,735
4. COST OF GOODS SOLD (LINE 13) . . . . .	5,006	
5. GROSS PROFIT (LINE 3 LESS LINE 4) . . . . .		2,729

---

## COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR . . . . .		
7. MERCHANDISE PURCHASED . . . . .		
8. COST OF LABOR . . . . .		
9. MATERIALS AND SUPPLIES . . . . .		
10. OTHER COSTS . . . . .	5,006	
11. ADD LINES 6 THROUGH 10 . . . . .		5,006
12. INVENTORY AT END OF YEAR . . . . .		
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). .		5,006

---

FORM 990	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	3
----------	----------------------------------	-----------	---

DESCRIPTION	AMOUNT
COST OF GOODS SOLD - OTHER COSTS	5,006.
TOTAL INCLUDED ON FORM 990, PART I, LINE 10B	5,006.

FORM 990	OTHER EXPENSES	STATEMENT	4
----------	----------------	-----------	---

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
BANK SERVICE CHARGES	12,940.	9,058.	2,588.	1,294.
DUES AND SUBSCRIPTIONS	17,281.	15,208.	1,382.	691.
INSURANCE	35,384.	26,891.	3,185.	5,308.
LICENSES AND PERMITS	3,508.	281.	35.	3,192.
CONTRIBUTIONS	100.	100.		
ADVERTISING	9,702.	9,702.		
MAILING LISTS	143,117.	143,117.		
RENT	210,722.	151,720.	27,394.	31,608.
MISCELLANEOUS	8,059.	8,050.	9.	
PERSONAL PROPERTY TAX	2,609.	1,800.	287.	522.
PROFESSIONAL FEES	177,850.	168,958.	1,778.	7,114.
BAD DEBT	14,280.	3,142.	11,138.	
MEMBERSHIP FULFILLMENT	148,432.	148,432.		
REAL ESTATE TAXES	59,145.	59,145.		
BOARD MEETING EXPENSE	8,515.	6,386.	341.	1,788.
EMPLOYEE TRAINING	8,209.	8,209.		
TOTAL TO FM 990, LN 43	859,853.	760,199.	48,137.	51,517.

---



---

FORM 990      STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE      STATEMENT      5  
PART III

---

EXPLANATION

THE CIVIL WAR PRESERVATION TRUST IS ORGANIZED AND OPERATED EXCLUSIVELY FOR CHARITABLE, CULTURAL AND EDUCATIONAL PURPOSES. SPECIFICALLY, THE TRUST PROMOTES AND ENCOURAGES THE UNDERSTANDING, AWARENESS AND PROTECTION OF THE HISTORICAL, CULTURAL AND ENVIRONMENTAL HERITAGE THROUGH THE PRESERVATION OF AMERICA'S CIVIL WAR BATTLEFIELDS

---



---

FORM 990      STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS      STATEMENT      6

---

DESCRIPTION OF PROGRAM SERVICE TWO

CIVIL WAR DISCOVERY TRAIL - LINKS CIVIL WAR SITES ACROSS THE NATION. CIVIL WAR EXPLORER - PROVIDES AUTHENTIC, EDUCATIONAL AND APPEALING INTRODUCTION TO CIVIL WAR HISTORY AND HERITAGE THROUGH A MULTI-MEDIA, INTERACTIVE COMPUTER BASED LEARNING TOOL. COMMERATIVE COINS - DESIGN, SALE & MARKETING OF COINS AS PART OF CIVIL WAR BATTLEFIELD COMMERATIVE COIN ACT OF 1992 ADMINISTRATION OF THE GRANT AND PRESERVATION PROGRAMS TO FULFILL PURPOSES OF THE ACT. ALSO THE COST OF ASSESSING, PRESERVING, AND IDENTIFYING HISTORIC CIVIL WAR SITES FOR THE BENEFIT OF FUTURE GENERATIONS.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE B		2,738,793.

---



---

FORM 990      CASH GRANTS AND ALLOCATIONS      STATEMENT      7

---

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
CIVIL WAR BATTLEFIELD PRESERVATION	IUKA BATTLEFIELD COMMISSION	PO BOX 600, IUKA, MS 38852	NONE	1,000.
CIVIL WAR BATTLEFIELD PRESERVATION	CITIZENS COMMITTEE FOR BATTLES	20583 TRAPPE ROAD	NONE	1,000.
CIVIL WAR BATTLEFIELD PRESERVATION	TRVILIAN STATION - 165 ACRES	535 COLUMBIA ROAD, GORDONSVILLE, VA 22942	NONE	46,551.

## THE CIVIL WAR PRESERVATION TRUST

54-1426643

CIVIL WAR BATTLEFIELD PRESERVATION	RICHMOND BATTLEFIELDS ASSN.	PO BOX 13945, RICHMOND, VA 23225	NONE	1,500.
CIVIL WAR BATTLEFIELD PRESERVATION	69TH IRISH VOLUNTEERS	ALBERT EINSTEIN MEDICAL CENTER, PHILADELPHIA, PA	NONE	500.
CIVIL WAR BATTLEFIELD PRESERVATION	CROSS KEYS - EASEMENT	VICTORY HILL, 6634 PORT REPUBLIC ROAD,	NONE	7,750.
CIVIL WAR BATTLEFIELD PRESERVATION	MONOCACY	NATIONAL PARK SERVICE, 1100 OHIO DRIVE, SW,	NONE	35,000.
CIVIL WAR BATTLEFIELD PRESERVATION	TOTOPOTOMOY BATTLEFIELD FOUNDATIONS	THE SHEILD COMPANY, 6733 PATTERSON AVE.,	NONE	200,000.
CIVIL WAR BATTLEFIELD PRESERVATION	MADISON CO. HISTORICAL SOCIETY	PO BOX 5066, RICHMOND, KY 40476-5066	NONE	10,000.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				303,301.

FORM 990	OTHER REVENUE INCLUDED ON FORM 990	STATEMENT	8
DESCRIPTION		AMOUNT	
COST OF ITEMS SOLD		-5,006.	
TOTAL TO FORM 990, PART IV-A		-5,006.	

FORM 990	OTHER EXPENSES INCLUDED ON FORM 990	STATEMENT	9
DESCRIPTION		AMOUNT	
COST OF ITEMS SOLD		-5,006.	
TOTAL TO FORM 990, PART IV-B		-5,006.	

SCHEDULE A	OTHER INCOME			STATEMENT 10
DESCRIPTION	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT	1997 AMOUNT
MISCELLANEOUS	87,371.	35,637.	150,475.	22,428.
ROYALTIES	3,892.	4,514.	0.	0.
AFFINITY CARD	38,418.	32,222.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	129,681.	72,373.	150,475.	22,428.

**Civil War Preservation Trust  
States Receiving a Copy of this Return  
December 31, 2001**

The following states will receive copies of this return

Alabama	Montana
Alaska	Nebraska
Arizona	Nevada
Arkansas	New Hampshire
California	New Jersey
Colorado	New Mexico
Connecticut	New York
Delaware	North Carolina
Florida	North Dakota
Georgia	Ohio
Hawaii	Oklahoma
Idaho	Oregon
Illinois	Pennsylvania
Indiana	Rhode Island
Iowa	South Carolina
Kansas	South Dakota
Kentucky	Tennessee
Louisiana	Texas
Maine	Utah
Maryland	Vermont
Massachusetts	Virginia
Michigan	Washington
Minnesota	West Virginia
Mississippi	Wisconsin
Missouri	Wyoming