

OK  
N  
784  
5  
265  
#12  
795

# Uplink

December 1995

A newsletter for the National Institute for Computer-Assisted Reporting

## Uplink update

This is the season when it is supposed to be better to give than to receive.

This edition of Uplink is designed to help you look at those who work in the world of nonprofits.

The stories include how to look at their financial records, where to go for IRS computerized records, and how to mine the Internet.

Also inside is a schedule for the Campaign Coverage Workshop, designed to help reporters during the upcoming election season. The conference includes panels with top journalists, and hands-on training on how to use the computer to better cover candidates. The event is Jan. 20-21 at the University of Maryland in College Park.

In addition, Investigative Reporters and Editors and the National Institute for Computer-Assisted Reporting are making plans to begin a reporting institute in Mexico. The project is being financed by a grant from the McCormick Foundation.

## Inside

*Brave new laws*  
Page 2

*Nonprofits on the 'Net*  
Page 5

*IRE politics schedule*  
Page 6

*Bits, Bytes and Barks*  
Page 8

Unraveling the mysteries of nonprofits' 990s

## Hitching a free ride

By Jo Craven  
NICAR staff

Can you say nonprofit, kids?

The National Football League can. So can the Professional Golf Association. So can the National Rifle Association. And so can the Motion Picture Association of America, the folks who put on the lavish Academy Awards ceremony each year. These are just a few of the wealthy organizations listed as nonprofit by the Internal Revenue Service.

*U.S. News and World Report* recently spent four months investigating so-called non-profit organizations. In stories published Oct. 2, reporters Penny Loeb, Edward Pound and Gary Cohen revealed that 1.1 million "non-profit" organizations in the United States control \$1.475 trillion in assets while claiming tax-exempt status.

### Freebies

That means they do not pay taxes on property. They do not pay taxes on income. They do not pay taxes on profits from capital gains, royalties, interest, dividends and rents from debt-free real estate. They get reduced postal rates.

They do compete with for-profit enterprises, which claim that their own tax dollars underwrite the products of their non-profit competitors. And they do get to keep a chunk of change that could otherwise benefit the U.S. Treasury and various municipalities and schools.

For example, financially ailing Washington, D.C., is home to 1,800 nonprofits. If those groups paid taxes on their land and buildings, Loeb reported, the dis-

trict would collect nearly \$94 million more each year. New York City, which recently cut \$754 million from its school budget to balance the city budget, could collect an additional \$524 million from nonprofits. Albany, N.Y., could collect \$25 million more from taxing nonprofits.

The cost to the U.S. Treasury is impossible to calculate, the magazine concluded.

Continued on page four

## Look at the fine print Who profits at nonprofits

Non-profits make a lot of promises. Some promise to help the poor. They are not supposed to enrich their executives. They all face certain rules if they run businesses on the side.

*U.S. News and World Report's* Penny Loeb and the *Philadelphia Inquirer's* Neill Borowski have spent a lot of time examining nonprofits. Here are some of their tips:

- Check executive income. The Internal Revenue Code stipulates that nonprofit revenues should not be used to enrich executives. Yet, *U.S. News and World Report* found that the NFL paid Commissioner Paul Tagliabue \$2.5 million in salary and gave him a \$950,000 loan.

Continued on page seven

## Uplink

December 1995

Volume 7, Number 12

A newsletter for the  
National Institute for  
Computer-Assisted  
Reporting

### Editor

Brant Houston

jourbhl@mucmail.missouri.edu

### Managing Editor

Andrew Lehren

andy@nicar.org

### Assistant Managing Editor

Gwen Carleton

gwen@nicar.org

### Senior Contributing Editors

Richard Mullins

jourram@mucmail.missouri.edu

Rosemary Armao

### Staff

Wendy Charron

Jo Craven

Bryan Venable

Wallace Winfrey

### Copy Editor

Marilyn Joyce

*Uplink* is published every month by the National Institute for Computer-Assisted Reporting, P.O. Box 838 Columbia, MO 65205. (314) 882-0684.

Subscription price is \$35 (U.S.) annually, \$50 outside the United States.

Postmaster: Please send address changes to NICAR.

Send e-mail to

nicar@mucmail.missouri.edu.

NICAR is a joint effort of Investigative Reporters and Editors and the University of Missouri School of Journalism.

NICAR services include hands-on newsroom training on computer-assisted reporting, special academic and advanced training in data analysis.

NICAR is supported by a grant from The Freedom Forum intended to help the institute deliver its services nationwide to news organizations and associations.

When agencies don't deliver records

# Legal griefs

By Sig Splichal

University of Miami

Most laws governing public and media access to government records were written and tested in court when most records had four corners and fit neatly into file cabinets.

Public record laws were designed — and applied by courts — to strike a balance. On one side are government efficiency and personal privacy. On the other are the needs of the public and media for reasonable access.

As governments shifted from paper to digital record systems during the past three decades, many laws are no longer adequate to ensure access. Problems confronting the public and media fall into three categories based on what government records custodians can't do, won't do and shouldn't do.

## Can't do

Often records custodians have little training, especially at the local level, or are not "computer persons." They don't understand requests or are unwilling to attempt to meet them. An oft-heard refrain: "But our computers can't do that." Reporters lacking computer skills often contribute to the problem, not knowing where and how to obtain information, or what questions to ask.

## Won't do

In the paper era, records custodians were not required to gather information from different sources and put it together in a meaningful way. Records either existed or they didn't. But does information gleaned from a computer at a reporter's request constitute the "creation" of a new record? Is sorting a database akin to searching a file cabinet. Courts disagree among themselves.

Should a custodian be required to create a computer program at government expense to extract information to meet a reporter's request? Courts disagree among themselves.

What about the format in which a computer record is released? Who should decide, the agency or the requester? Is it reasonable access when an agency decides to give a requester a computer database on hundreds of pages of printouts when the same could be provided — at much less cost to taxpayers, and in a much

more usable form — on computer tape? Courts disagree among themselves.

Finally, who should pay the cost of ensuring that government agencies use their computers to provide public records? The agency or the requesters? Courts disagree among themselves.

## Shouldn't do

A more fundamental question deals with the very nature of computerized records and how such records differ substantively from their paper counterparts. Government information about individuals used to be less threatening to privacy.

The U.S. Supreme Court, in the influential 1989 opinion *Justice Department vs. Reporters Committee for Freedom of the Press*, lamented the demise of this so-called "practical obscurity." The court, in reasoning that threatens to limit access to computerized records, suggested that public records gathered from many public sources compiled in a central government database enjoyed a rejuvenated privacy interest.

In other words, the way in which records are stored could become as important as their content. This reasoning has not been lost on records custodians, who arguably could raise privacy concerns to shield information that rightly belongs in the public domain.

The potential dangers of computerized records have not been lost on legislatures. Protecting individual privacy is attractive politically. Several states, in the wake of a federal anti-stalking law, limited access to drivers license records.

The computerization of government records creates access problems on a number of levels. None has been resolved adequately to both facilitate access and ensure government efficiency and privacy. Journalists must understand these issues if they are to maintain continued levels of access and properly frame the issues in the ongoing legal and political debates.

Ironically, there is a downside to the resounding success of journalists who have mined government databases for stories rich in detail and social and political relevance. As journalists become more adept with computers, custodians likewise become more sophisticated at using computers — and legal confusion over open records laws — to thwart access.

Sig Splichal is assistant professor at University of Miami's School of Communication.

IRE wins grant to start operation

## Training Mexican reporters

Investigative Reporters and Editors (IRE) recently won a \$544,000 three-year grant from the Robert T. McCormick Tribune Foundation of Chicago to work with Mexican journalists in launching a Mexican Reporting Institute.

The main objectives will be training Mexican reporters, broadcasters and editors in advanced reporting skills, especially computer-assisted acquisition and analysis of data; developing a cooperative network of journalists, and supporting efforts to improve access to information.

"The Mexican Reporting Institute could not have come at a better time," said Rossana Fuentes-Berain, an IRE member at Reforma in Mexico City. She will serve on the search committee looking for leadership of the Institute and on the Institute Advisory Council.

The Robert R. McCormick Tribune Foundation has assets of more than \$700 million. One of the priorities of the foundation's journalism grants program is support of freedom of expression in the Americas.

Growing collection of federal databases

## From the NICAR library

NICAR offers a number of federal government databases. Here is a list of our growing collection:

- Federal Election Commission contributions data, including donations by individuals and political action committees.

- Federal Aviation Administration data, including airplane maintenance work documented in the service difficulty report, pilot licenses and grades, and aircraft registration.

- Home Mortgage Disclosure Act records, for tracking who gets loans and who gets turned down, and finding redlining patterns.

- Federal procurement data, 1992-1994, includes breakdowns by agency.

- Alcohol, Tobacco and Firearms gun dealer records.

- National Bridge Inventory System data, includes inspection grades.

**NEW** • FBI Uniform Crime Reports, a detailed compilation of crime data that includes statistical breakdowns of individual murders. This includes the new 1994 data.

- Social Security death records, by name and social security number, going back to 1937.

- Occupational Safety and Health Administration violation data includes worker accidents and exposures to hazardous chemicals by companies.

- U.S. Department of Transportation truck accident and census data. It includes accidents by company and road.

- U.S. Small Business Administration loan guarantees, 1989-1995. This includes the name of the business, address, amount covered by the SBA, and status, including whether the loan went bad.

- U.S. Small Business Administration disaster loan guarantees, 1989-1994. This includes individuals and businesses, the amount covered by the SBA, and the status, including whether the loan went bad.

- U.S. Small Business Administration's list of minority companies certified for SBA assistance in seeking federal contracts. It includes the name of the company, its address, the owner, type of business and phone number.

**NEW** • U.S. Department of Transportation hazardous materials accidents database, a collection of roadway, rail, air and waterway accidents from 1971 to 1995.

**NEW** • U.S. Department of Transportation fatal accident reporting system. It includes all roadway accidents from 1988 to 1994.

- U.S. Coast Guard directory of U.S. merchant vessels. It includes the name of the ship, the managing owner, home port and various descriptive information.

**NEW** • National Endowment for the Arts, grants, 1989-1993.

For up-to-date prices and more information, call (314) 882-0684, or send e-mail to [nicar@muccmail.missouri.edu](mailto:nicar@muccmail.missouri.edu).

Get computer training:

- NICAR Bootcamps, week-long intensive training seminars,

Jan. 7-12, March 10-15, and May 19-24,

Columbia, Mo.

- NICAR/Medill

Broadcast Seminar,

March 23-24, Chicago

- North Carolina

Advanced Computer-

Assisted Reporting

Seminar, May 5-10,

Chapel Hill, N.C.

These dates are open to all journalists. For more information, call

**NICAR,**

(314) 882-0684, or send e-mail to [nicar@muccmail.missouri.edu](mailto:nicar@muccmail.missouri.edu).

**Missed Cleveland?**

To order tape recordings of CAR Rock '95 sessions, call Sound Images at (303)

649-1811. For

handouts, call

Investigative Reporters and Editors at (314) 882-2042.

# Unraveling mysteries

From page one:

There are several ways to get into the IRS' bulletin board, known as IRIS.

You can dial direct with a modem. The phone number is (703) 321-8020. Set your modem to no parity, 8 pits, 1 stop bit. The system runs at a

9600 baud rate. The terminal emulation should be set to ANSI.

Set the duplex connection to full. If you see odd graphics, you can turn them off by typing this at a command line:

=a.

You can also connect to IRIS via telnet and ftp.

The telnet address is fedworld.gov. The ftp address is

ftp.fedworld.gov. Indicate at the prompt that you

want to hook into IRIS.

The logon for the public is "anonymous."

The password is your e-mail address.

The IRS keeps the site running 24 hours a day, seven days a week. The

systems operator is at (202) 874-0277. Once

you're in the system,

there are instructions on how to use it.

In 1913, when income tax began, nonprofits were born. Since then, Loeb, Pound and Cohen reported, Congress has recognized 24 categories of tax-exempt organizations, besides charities. Covered are professional and trade groups that promote the welfare of their members, colleges, health-care providers, retirement funds, real-estate boards, credit unions, civic leagues, and more.

## Inquirer's analysis

Philadelphia Inquirer reporters Gilbert Gaul and Neill Borowski were the first reporters to analyze nonprofits as a whole sector. The result was a seven-part series published in 1993, which became a book called "Free Ride."

Gaul and Borowski spent two years poring over federal budgets, tax returns and federal and state economic statistics. They went through 50 years of economic data to track the growth of nonprofits. And they examined 6,000 organizations picked from the IRS' master list of nonprofits.

Their selections included the nation's largest nonprofits (those with revenues and assets valued at \$10 million), those of regional interest to their readers and others, such as the NFL, that were "just plain interesting."

## 'Grow your own'

Gaul and Borowski gathered paper 990 forms, which nonprofits are required to file with the IRS, and built numerous spreadsheets and databases.

"I call it 'grow your own,'" Borowski said.

But, several years later, Loeb found the quickest way to get data is to download it from the IRS bulletin board.

"It's free, but you have to dial it directly," Loeb said. "The IRS data is in seven files, one for each region of the country, and someone doing their own city can get their own region zipped in ascii."

It took two to three hours to download one region, Loeb said.

"It's very basic data: assets, their most recent year of income, name and address, cat-

egory of nonprofit, their three chief interests — what they support," Loeb said. "I would say it's some of the cleanest data I have seen. The queries were very simple, sorting by category and adding up; summing total for assets and incomes."

## Gathering 990s

Like the Inquirer reporters, Loeb, Pound and Cohen also spent time collecting 990s from the nonprofits. They all found that getting that data can be a little tricky.

"The rule is the nonprofits have to allow you to read the three most recent years of their 990s," Borowski said. "They don't have to make copies for you. They don't have to do anything but let you see them and copy them down."

Both Loeb and Borowski said the best way to deal with this is to take blank 990 forms to the organizations you are interested in.

"Simply take that copy in and fill out the form based on the way they filled it out," Borowski said. Blank 990s can be obtained from the IRS or from the IRS web site at <http://www.ustreas.gov/treasury/bureaus/irfwforms.html>. You also need to download the Adobe Acrobat reader to open the forms.

Borowski cautioned reporters to view completed 990s skeptically. "You have to realize that some organizations clearly did not take the forms very seriously and weren't that careful the way they filed them," he said. "Each 990 is a mystery, and you have to unravel it."

But the result is worth the trouble.

"Every tax exempt organization has a cost to the taxpayer," Borowski said. "They are not benefiting the public; there is a cost involved. You have to read the form with that in mind."

Jo Craven can be reached at (314) 882-06 or send e-mail to [c655034@mizzoul.edu](mailto:c655034@mizzoul.edu)

## Check out IRS web site

The Internal Revenue Service can be found at <http://www.ustreas.gov/treasury/bureaus/irs.html>

# Tracking nonprofits

By Nora Paul and Andy Lehren

The Internet offers a growing list that can help reporters background a non-profit organization. Learn how to better read their financial reports. Tap into the trade press. See how they should be run. And, of course, you can find all kinds of nonprofits and foundations.

## Be prepared

Learn how to evaluate nonprofits. This site offers a good introduction on some of the financial measures to evaluate. This includes a section on how to read a nonprofit's financial statement. Visit <http://www.human.com:80/inc/lib/eval.html>

The National Charities Information Bureau wants to promote informed giving to charities. Part of that effort includes evaluations of more than 300 nonprofits. For instance, Accuracy in Media does not meet all standards. The group also outlines its standards to better help you evaluate a nonprofit. Go to <http://www.give.org/>

Learn more about how nonprofits should run from the National Center for Nonprofit Boards. It offers advice on how boards of directors should work, sample job descriptions for chief executives, and case studies on running nonprofits. Visit [gopher://ncnb.org:7002/1](http://gopher://ncnb.org:7002/1)

## Trade press offerings

See how the trade press covers nonprofits. This list offers links to a variety of publications. There is *The NonProfit Times*, which recently profiled how nonprofits use databases to raise money. *The Philanthropy News Digest*, run by the Foundation Center, offers tidbits compiled from the nation's media, like how Minnesota nonprofits are worried about 3M's restructuring. Go to this link list at <http://www.duke.edu/~ptavern/Pete.Philanthropic.html#Press>

One publication not on the above list is *The Chronicle of Philanthropy*. But you can subscribe to the magazine's listserv. It's a one-way conversation, where every two weeks the magazine sends you a summary of issues facing nonprofits. Subscribe by sending e-mail to [chronicle-request@nonprofit.com](mailto:chronicle-request@nonprofit.com). Write "subscribe chronicle" as your message.

Chronicle editors also mail out a listing of forthcoming conferences, workshops, and other

events. The publication cautions that the list is not a substitute for the paper version. Postings to the list are not allowed.

## Links

There's also a list that links to hundreds of nonprofits with web sites, from repertory theaters to cat rescue groups to the Children's Defense Funds. Information at each of the sites differs. For example, the Children's Defense Fund has statistics, like "Each day in America ..." and information on how much it costs to raise a child. City Harvest has videos about some of their projects, and Debt Counselors of America has information on scams to avoid. Go to <http://www.vive.com/www/virtual/all.htm>

The Meta-Index for Non-Profit Organizations is among the most comprehensive Internet listings, broken down by categories, of resources by, for and about nonprofits. <http://www.duke.edu/~ptavern/Pete.meta-index.html>

Internet Resources for Non-profit Public Service Organizations offers an excellent compilation of links to discussion groups, public records, legislative acts and government agencies of interest those who run nonprofits. <http://asa.ugl.lib.umich.edu/chdocs/nonprofits/nonprofits.html>

Philip A. Walker, an information systems manager for Emergency Food and Shelter National Board Program at United Way of America, runs a series of links to nonprofits. These include a variety of United Way sites. Go to <http://www.clark.net/pub/pwalker/home.html>

For health-related nonprofits, the University of Kentucky offers [gopher://UKCC.uky.edu:70/1menu%20UKR200%21191/HLTHMNTL.INFO](http://gopher://UKCC.uky.edu:70/1menu%20UKR200%21191/HLTHMNTL.INFO)

Campaign Central's page on Political Action Committees, trade associations and nonprofits is at <http://www.clark.net/cccentral/nonprofs.htm>

Also available is the Contact Center, which does just what the name says. It lets you get in contact with a lot of nonprofits and foundations. Go to <http://www.contact.org/>

For a listing of toll-free phone numbers of non-profit organization, go to [gopher://nwoca7.nwoca.ohio.gov:70/00gopher\\_root:%5b\\_other%5d\\_1800HELP](http://gopher://nwoca7.nwoca.ohio.gov:70/00gopher_root:%5b_other%5d_1800HELP)

**"Have I Got A Tip For You..."** a guide to investigative reporting by Stanley Penn, is available from IRE for \$5. Penn is a Pulitzer Prize-winning reporter who retired in 1990 from the Wall Street Journal, IRE is also now selling guides to public records from BRB Publications Inc. The volumes include nationwide guides on where to find tax liens, bankruptcy records, and drivers license records. Prices vary. Call IRE for more information.

Nora Paul of the Poynter Institute can be reached at (813) 821-9494, or send e-mail to [npaul@poynter.org](mailto:npaul@poynter.org).

Andy Lehren of NICAR can be reached at (314) 882-0684, or send e-mail to [andy@nicar.org](mailto:andy@nicar.org).

# Cover campaigns better

To register for the Campaign Coverage Workshop, call IRE at

(314) 882-2042.

The price for IRE or SPJ members is \$96.

The price for non-members is \$136. The price for students who are not IRE members is \$121. The price for

international reporters who are not members is \$151. For all those who are not members, the registration fee

includes IRE membership. You may register by phone using a Visa or Master Card.

The conference is at the Inn and Conference Center,

University of Maryland, College Park, MD. Hotel rooms are available

there. The rates are \$74 for single

occupancy, and \$89 for double occupancy. Call

the hotel at either (800) 727-8622 or (301) 985-7300.

Get a jump start on the 1996 presidential election with a weekend of comprehensive training in covering federal, state and local campaigns.

Investigative Reporters and Editors, the National Institute for Computer-Assisted Reporting and the University of Maryland, with support from Gannett News Service, are sponsors of the conference Jan. 20-21 at the University of Maryland in College Park.

Here is the preliminary program:

## Saturday, January 20:

### 9-10 a.m.

Plenary session and overview: Combining Issues Coverage, Candidate Profiles and the High-Tech Campaign

Rosemary Armao, IRE

Brant Houston, NICAR

Chris Callahan, University of Maryland

### 10-11 a.m.

On-line Campaign Coverage Lessons

Nora Paul, Poynter Institute

Bill Loving, *Minneapolis Star-Tribune*

### 11 a.m.-noon

Michael Dickerson of the FEC tells how to get the data you need to cover campaigns

### Noon-1 p.m.

Lunch with Gene Roberts, managing editor, *New York Times*

### 1-2 p.m. (Concurrent Sessions)

A. Getting Through the Spin

Gloria Berger or Steve Roberts,

*U.S. News & World Report*

Glenn Totten, political consultant

Steve Geimann, SPJ president-elect

B. Writing Issue Stories into a Must Read

Jim Neff, Ohio State University

Jill Abramson, *Wall Street Journal*

### 2-3 p.m. (Partly Concurrent Sessions)

Developing Campaign ("Off-line") Sources

John King, *The Associated Press*

### 2-4 p.m.

Building your own Campaign Database

David Morris, *The Associated Press*

The Center for Responsive Politics

### 3-4 p.m. (Concurrent Sessions)

A. Backgrounding and profiling candidates

David Maraniss, *Washington Post*

B. Polls and Focus Groups

Evans Witt, *The Associated Press*

*Hands-on CAR sessions will run at 10-noon, 1-3 p.m. and 3-5 p.m. While we've given each of these two-hour time slots, we expect them to run closer to 90 minutes, which will keep down interference with lectures and workshops.*

## Sunday, January 21

### 9-10 a.m. (Concurrent Sessions)

A. On-line Campaign Coverage Lessons

Margot Williams, *Washington Post*

Wendell Cochran, American University

B. Dissection of TV Campaign Ads

Todd Purdum, *New York Times*

### 10-11 a.m.

Polls and Focus Groups Repeat Session

Evans Witt, *The Associated Press*

### 10 a.m.-noon (Two Concurrent Sessions)

A. Covering Virginia State Elections:

Lise Olsen, *Virginian-Pilot*

Peter Baker, *Washington Post*

B. Covering Maryland State Elections:

Frazier Smith, *Baltimore Sun*

### 11 a.m.-noon

Stories from the Data

Brooks Jackson, CNN

Jonathan Salant, Congressional Quarterly

Sara Fritz, *Los Angeles Times*

### Noon-1 p.m.

Lunch with Doug Bailey, American Political Network Inc.

### 1-2 p.m. (Concurrent Sessions)

A. Opposition Researchers

B. Campaign Finance

Dwight Morris, consultant

Chris Schmitt, *San Jose Mercury News*

Center for Public Integrity

### 2-4 p.m.

What are the Big Issues that will make Headlines in Campaign 96?

Bob Schieffer, CBS

Jack Germond, *Baltimore Sun*

Lee Thornton, Howard University

### 4-5 p.m.

What's Wrong with Campaign Coverage?

Rem Reider and Carl Sessions Stepp,

University of Maryland

*Hands-on CAR sessions will run at 10-noon, 1-3 p.m. and 3-5 p.m. While we've given each of these two-hour time slots, we expect them to run closer to 90 minutes, which will keep down interference with lectures and workshops.*

Do instructors practice what they preach?

# Baby, you can't drive my car

By Renita Coleman  
University of Missouri

Here's a scary thought: Driving teachers apparently teach what they know.

Dan Browning of the *St. Paul Pioneer Press* found out what they know is nothing special. They drive as bad as the rest of us.

Browning used several state drivers databases. In addition to the driving records from the general population — which contained about 3.8 million records — Browning used driving records for the 400 or so public school and commercial driving instructors in Minnesota.

"The public schools didn't have the data and the commercial school instructor data was on rolodex cards," he said.

Browning got the paper records for all instructors, and compiled them into a database. Some instructors worked at more than one school, so he checked for double entries. On his 486 with a gigabyte hard drive, he used FoxPro and Excel to cull through the data.

Browning compared instructor violations against the general driving population. "We

found they were slightly more likely to have two, three, or four tickets. It was not statistically significant, but we took it seriously because you expect driving instructors to be better drivers," he said. Also, driving teachers can't teach after a certain number of tickets a year.

## Driving tips

The *Pioneer Press* started looking into driving instructors because an editor was curious after it turned out a child molester in the community had owned a driving school.

For those considering such a story, Browning suggested that reporters talk with driver education associations.

He also recommended: "You can do the story with or without the driving records of everybody in the state ... you can just get them for the driving instructors. The computer file doesn't show warning letters, but the certified paper copy would."

Renita Coleman can be reached at (314) 642-6765, or send e-mail to c673328@showme.missouri.edu

Visit NICAR at  
<http://>

[www.reporter.org](http://www.reporter.org).

Administered by  
NICAR's web

master, Wallace

Winfrey, the web

site offers detailed

information about

NICAR's activities.

This includes  
upcoming events,

training seminars,

the newsletter

Uplink, and

NICAR's database

library.

In addition, you can

search the

journalism resource

center run by

Investigative

Reporters and

Editors, at

[www.ire.org](http://www.ire.org)

The web site also

includes a menu for

IRE and for the

Hillman Project,

which is developing

a site for tips and

resources for

journalists around

the world.

## From page one: Who profits at nonprofits

• Look for disguised executive incomes. "You might be looking at one form for an administrator's salary, and it's, say, \$90,000," Borowski said. "That's very low compared to the norm. Then, when you start to put together related organizations, you have to total up the salaries to give an overall umbrella salary."

• Examine political contributions. *U.S. News and World Report* found that the National Education Association, the nation's largest union with 2.2 million members and a nonprofit, takes in \$200 million a year and has made \$8.9 million in political contributions.

• Identify subsidiary companies. The Unrelated Business Income Tax act of 1950 requires nonprofits to pay taxes on income from subsidiary businesses unrelated to their tax-exempt mission. Loeb, Pound and Cohen reported that fewer than 5 percent of nonprofits reported unrelated business income. However, what is "unrelated" income is ill-defined.

"Most people think of nonprofits as primarily getting donations from the public, but they get most of their revenue from operations," Borowski said. "You have to step back and say, 'Which of these operations are like businesses and are competing with for-profit business?'"

• When examining hospitals, confirm indigent care. Hospitals qualify for tax exemption based on such care. Yet, *U.S. News and World Report* found that six hospitals examined did not spend significant percentages of gross income on indigent care.

• When examining educational institutions, also check out the Integrated Post-Secondary Education Data System (IPEDS), a database from the U.S. Department of Education on the nation's colleges. "It is a big database that comes out every year," Borowski said. "It is really rich in financial, enrollment and scholarship information."

— By Jo Craven



# Bits, Bytes and Barks

## A new patent site with new problems

The new U.S. Patent and Trademark Information site is much prettier than its Internet Multicasting Service predecessor, and it professes to include patents back to 1985 where IMS was limited to 1994 and 1995. The interface supports everything from simple point-and-click to full Boolean language searching by field, and is easy to use.

One problem of the IMS site that shows up again here is that you may only search one year at a time. A warning: a quick search for inventors in Nashville (a search I performed often at the IMS site) turned up just 18 patents, much less than the 50-60 I was used to experiencing. And the latest of those patents was from June. This could have been a bug in the system, which was still being worked on when I logged on (Nov. 13). But beware of assuming that any search is pulling up "all" patents on that subject in the given year.

— Heather Newman, The Tennessean; send e-mail to [hnewman@tennessean.com](mailto:hnewman@tennessean.com)

## Chicago Sun-Times hires Schmid

Jon Schmid recently left as database editor for the *Raleigh News and Observer* to join the *Chicago Sun-Times* in November as a reporter.

## Down in El Paso

The El Paso Times is seeking applicants for its systems editor position. The systems editor supervises all computer-related operations in the newsroom, including maintenance, training, networking, hardware, software and

upgrades for all computer systems including SII, AP LeafDesk, Macintosh and PCs. Serves as primary liaison between the newsroom and technical personnel. Advises management on the impact and potential of new technology in news gathering, news production and other newsroom projects. Apply to: Don Flores, editor, El Paso Times, P.O. Box 20, El Paso, Texas, 79999, (915) 546-6149. For more jobs in the Gannett chain, visit the company's web site at <http://www.gannett.com>.

## Cronkite school looking for professor

The Walter Cronkite School of Journalism and Telecommunication at Arizona State University is seeking applicants for a continuing full professor to occupy the Knight Chair in Journalism. The school seeks a working journalist who would play a leadership role in teaching students how to use electronic retrieval technology to better analyze and present news stories. Please contact them by Feb. 1, for complete job description and requirements. Direct inquiries to Dr. John Craft or Dr. Fran Matera, co-chairs of the search committee, at (602) 965-5011, or e-mail your snail mailing address to: [atfrm@asuvm.inre.asu.edu](mailto:atfrm@asuvm.inre.asu.edu)

## Join NICAR on the Internet

Don't forget to keep up with NICAR on the Internet.

Subscribe to our listserve and join in as reporters talk about how to do the job better. E-mail to [LISTSERV@MIZZOU1.MISSOURI.EDU](mailto:LISTSERV@MIZZOU1.MISSOURI.EDU). In the message, on the first line, write: subscribe NICAR-L your name. To join IRE on the Internet, the instructions are the same except, on first line, write: subscribe ire-l your name.

Investigative Reporters and Editors, Inc.  
100 Neff Hall  
University of Missouri  
School of Journalism  
Columbia, MO 65211

NON-PROFIT ORG.  
U.S. POSTAGE  
**PAID**  
PERMIT NO. 309  
COLUMBIA, MO. 65211