

Attachment D

SECTION C: RESEARCH ACTIVITIES AT NONPROFIT ORGANIZATIONS

The following section collects information on your organization and asks about research performed and/or funded by your organization. For the purposes of this survey, your organization is defined as all units included in your Internal Revenue Service (IRS) Form 990 or IRS Form 990-PF filings. Only organizations headquartered in the United States are eligible for this section. The reporting period for this section is your organization's fiscal year ending in 2024. *Estimates are acceptable. Report all items to the best of your ability.*

C.1 Organization Affiliation

Is your organization affiliated with or considered part of another for-profit, nonprofit, or higher education organization? For example, a specific hospital foundation, university research entity, etc.

1. Yes
If "Yes," specify _____
2. No

C.2 Total Expenses

What was the consolidated total amount of your organization's expenses for 2024 as (would be) reported on your IRS Form 990s, line 18, or IRS Form 990-PFs, line 26, total expenses and disbursements for column (a) revenue and expenses per books?

Round to the nearest one thousand dollars. If none, report zero.... \$Bil. Mil. Thou. Dol.

C.3 Number of Employees

For the pay period including March 12, 2024, how many people worked for your organization?

Include:

- Full- and part-time employees.

Exclude:

- Temporary employees and consultants..... Number

C.4 Fiscal Year End

In what month did your organization's Fiscal Year (FY) 2024 end?

MM YYYY

The next questions ask about research performed and/or funded by your organization. Please read the information below before continuing.

By research we mean....

For the purposes of this survey, research includes **research and experimental development**.

Research and experimental development comprise creative and systematic work to:

- Increase the stock of knowledge, including knowledge of humankind, culture, and society OR
- Devise new applications of available knowledge, including materials, products, devices, processes, systems, or services

Research activities must be...

- Novel: projects that advance current knowledge or create new knowledge
- Creative: projects focused on original concepts and hypotheses
- Uncertain: project outcomes are unable to be completely determined at the outset
- Systematic: projects are planned and budgeted
- Transferable/Reproducible: project methodology and results are transferable/reproducible to other situations and locations

May meet the criteria for research

- Laboratory or animal Studies
- Clinical trials
- Prototype development
- Outcomes research
- Development/measurement of new methods to deliver/measure social science outcomes
- Policy research
- Humanities research
- Research traineeships
- Other experimental studies

Most likely do not meet the criteria for research

- Internal program monitoring or evaluation
- Public service grants or outreach programs
- Education or training programs
- Quality control testing
- Market research
- Management studies/efficiency surveys
- Literacy, artistic, or historical projects, such as films, music, or books and other publications
- Feasibility studies, unless included as part of an overall research project

C.5 Research Expenses

Did your organization have research expenses in FY 2024?

Include:

- Research performed by your organization's employees or temporary employees and consultants. (Temporary employees and consultants are individuals paid to work on projects otherwise fully performed by your organization's staff.)
- Funding for research performed outside your organization.

1. Yes
2. No

C.6 Research expenses by Type of Cost

How much of your organization's FY 2024 research expenses were for each of the following types of costs?

Exclude:

- Capital expenditures (i.e., costs for construction or renovation of facilities) Report capital expenditures in 'C.16-C.18'.

- a. **Salaries, wages, and fringe benefits of your organization's employees**
 - o Include costs for all compensation and benefits of your organization's employees.
 - o Include payroll taxes, such as Social Security and Medicare.
- b. **Costs associated with temporary employees and consultants working on projects otherwise fully performed by your organization's staff**
- c. **Depreciation and amortization on property, plant, equipment, and intangible assets**
 - o Include depreciation on tangible research assets, such as buildings or equipment, as well as the amortization of intangible assets such as patents.
- d. **Expensed machinery and equipment**
 - o Include all equipment purchases for research that are beneath your organization's capitalization threshold.
- e. **Materials and supplies**
 - o Include costs for materials and supplies consumed for research.
- f. **Your organization's funding for research performed outside your organization**
 - o Include contracts and grants specifically designated for research activities from your organization to external recipients
- g. **Other purchased services**
- h. **General and administrative costs allocated to research**
- i. **All other costs**
- j. **Total Research Expenses**

C.7 Research Performed by Your Organization

Subtract C.6 line f from C.6 line j and enter the result here. This is **research performed by your organization**.

Total _____

If 'C.7 Research Performed by Your Organization' is less than \$50,000, then skip to 'C.17 Total Capital Expenditures for Your Organization.

C.8 Research Funding Sources

How much of the ‘**C.7 Research Performed by Your Organization**’ in funding for research performed by your organization came from each of the following sources?

Round to the nearest one thousand dollars. If none, report zero.

- a. **Internal funds:** Your organization’s own funds from your endowment, general donations, or other unrestricted sources.
- b. **Federal government:** Any agency of the U.S. government. Include funds your organization received as a subcontractor or subawardee for research activities on federal projects.
- c. **State and local government:** Any state, country, municipality, or other local government entity in the United States.
- d. **Individual donors:** Gifts designated by the donors for research
- e. **Businesses:** Domestic and foreign for-profit organizations. Report funds from a company’s nonprofit foundation in **Row g**
- f. **Universities:** Domestic and foreign degree-granting institutions
- g. **Foundations and all other nonprofits:** Domestic and foreign public charities and other nonprofit organizations not reported in **Row f**
- h. **Other, (Specify):** All other sources not reported above
- i. **Total**

C.9 Research Funding from Foreign Sources

How much of the ‘**C.7 Research Performed by Your Organization**’ in funding for research performed by your organization came from foreign sources of funding?

C.10 Research Performance by Field

How much of the ‘C.7 Research Performed by Your Organization’ in funding for research performed by your organization was spent in each of the following fields?

Round to the nearest one thousand dollars. If none, report zero

- a. **Agricultural Sciences and Natural Resources and Conservation:** e.g., Agricultural sciences, Animal sciences, Applied horticulture, Fishing and fisheries science, Food science and technology, Forestry, Natural resources and conservation, Plant sciences, Soil sciences, or Veterinary sciences
- b. **Biological, Biomedical, and Health Sciences:** e.g., Biochemistry, biophysics, molecular biology; Biotechnology; Botany; Cell biology; Epidemiology; Genetics; Medicine; Neuroscience; Public health; or Zoology
- c. **Engineering:** e.g., Aerospace, aeronautical, and astronautical engineering; Bioengineering and biomedical engineering; Chemical engineering; Civil engineering; Electrical, electronic, and communications engineering; Industrial and manufacturing engineering; Mechanical engineering; or Metallurgical and material engineering
- d. **Geosciences, Atmospheric Sciences, and Ocean Sciences:** e.g., Atmospheric sciences and meteorology, Geological and earth sciences, or Ocean and Marine sciences
- e. **Mathematics, Statistics, and Computer and Information Sciences:** e.g., Computer Sciences, Information sciences, Information technology, Mathematics, or Statistics
- f. **Physical Sciences:** e.g., Astronomy and astrophysics, Chemistry, Materials science, or Physics
- g. **Psychology and Social Sciences:** e.g., Anthropology; Archaeology; Criminology; Economics; Geography; Linguistics; Political science and government; Psychology; Public policy analysis; or Sociology, demography, and population studies
- h. **Humanities:** e.g., English language and literature, letters; Foreign languages and literature; History; or Philosophy and regional studies
- i. **Other Fields:** e.g., Business management and business administration; City, urban, community, and regional planning; Communication and communications technologies; Education; Law; Library science; Social work; or Visual and performing arts

Total

C.11 Clinical Trial Research

What percentage of the amount reported in ‘C.7 Research Performed by Your Organization’ in funding for research performed by your organization was for medical clinical trials phases I-III? Report percentages in whole numbers. If none, report zero.

Total _____

C.12 Research Performance by Type of Research

How much of the ‘C.7 Research Performed by Your Organization’ in funding for research performed by your organization was for basic research, applied research, and experimental development? Round to the nearest one thousand dollars. If none, report zero.

- | (1) Federal sources | (2) Nonfederal sources | (3) Total |
|---|-------------------------------|------------------|
| <p>a. Basic research: Experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application or use in view.</p> <p>b. Applied research: Original investigation undertaken in order to acquire new knowledge. It is directed primarily towards a specific, practical aim or objective.</p> <p>c. Experimental development: Systematic work, drawing on knowledge gained from research and practical experience and producing additional knowledge, which is directed to producing new products or processes or to improving existing products or processes.</p> <p>d. Total: Total for column (1) should equal the amount entered for ‘C.8.b. Research Funding Sources – Federal Government.’ Total for column (3) should equal the amount entered for ‘C.7 Funding for Research Performed by This Organization.’</p> | | |

If you would like to add additional detail or clarification to your response, please comment in the space provided below.

C.13 Research Employees for Nonprofit Organizations

Of the ‘C.3 Number of Employees’ employees reported, how many worked on research activities in FY 2024?

Include:

- Only your organization’s paid employees.

Exclude:

- Temporary employees and consultants. (Reported in ‘C.15 Contracted Research Employees for Nonprofit Organizations.’)
- a. **Researchers** (including scientists, engineers, and their managers): Professional engaged in the conception or creation of new knowledge
- b. **Research technicians:** Staff who work under the supervision of researchers to conduct research activities
- c. **Other support personnel** (clerical and other): Staff who provide direct support services for the research project

Total

C.14 Research Full-time Equivalents for Nonprofit Organizations

How many full-time equivalents (FTEs) worked on research activities in FY 2024?

Include:

- Only your organization's paid employees.

FTE research personnel are calculated as the total working (paid) hours spent working on research during a specific reference period (usually a calendar year) divided by the number of hours representing a full-time schedule within the same period. Include only your organization's paid employees. For example, if you have three people working 20, 30, and 40 hours in a week on research activities and a full-time schedule is 40 hours a week at your organization, your research FTE calculation is $(20 + 30 + 40)/40 = 2.25$ FTE.

- Researchers (including scientists, engineers, and their managers):** Professionals engaged in the conception or creation of new knowledge
- Research technicians:** Staff who work under the supervision of researchers to conduct research activities
- Other support personnel (clerical and other):** Staff who provide direct support services for the research project

Total

C.15 Contracted Research Employees for Nonprofit Organizations

- Did any temporary employees and consultants work on your **research activities** in FY 2024?

Temporary employees and consultants are individuals paid to work on projects otherwise fully performed by your organization's staff.

1. Yes
2. No

- If "Yes", how many temporary employees and consultants worked on your research activities during FY 2024? ____

C.16 Research Volunteers for Nonprofit Organizations

- Did any volunteers work on your research activities in FY 2024?

Volunteers are unpaid workers contributing appreciable and essential activity to research performed by your organization. Their research skills should be comparable to those of your employees. Individual funded by other sources to conduct research at your organization should be considered volunteers.

1. Yes
2. No

- b. If “Yes”, how many volunteers worked on your research activities during FY 2024? _____

C.17 Total Capital Expenditures for Your Organization

What was the amount of your organization’s capital expenditures in FY 2024?

Total_____

C.18 Total Capital Expenditures for Research Operations

How much of the ‘C.17 Total Capital Expenditures for Your Organization’ in capital expenditures was for research operations?

- Organizations should allocate capital expenditures that benefit both research and other operations on a reasonable basis.
- None of the costs reported here should be included in ‘C.6 Research Expenses by Type of Cost.’

Total_____

C.19 Capital Expenditures for Research Operations by Type of Cost

How much of the ‘C.18 Total Capital Expenditures for Research Operations’ in capital expenditures for research operations was for the following?

- Land acquisition:** Land acquired for research use, including land purchased for building construction.
- Buildings and land improvement:** Buildings constructed or purchased for research use. If the building is constructed or purchased for mixed use, please report the estimated proportion of the cost that is for research.
- Equipment:** Major (capitalized) machinery and equipment acquired for use in the performance of research.
- Capitalized software:** Computer software that is used in the performance of research for more than one year. Include long-term licenses and the acquisition of computer software, as well as production costs for internally produced software.
- All other capital expenditures for research operations:** All other capital expenditures used in the performance of research. Include purchased patents, long-term licenses, or other intangible assets used in research that had an expected useful life of more than one year.

Total