Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

Inspection

Department of the Treasury Internal Revenue Service

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

This Form is Open to Public

Α	For the	e 1994 c <u>alendar</u>	r year, OR tax year period beginning		, 1994, and end		, 19
_	Check if	f: Please use IRS label or	C Name of organization JIMMY Swaggart M)inistri	cs		r identification number 738565
	nitial retu inal retu	urn print or type.				and the second second second second	gistration number
(1		also for tions.		70826	-2550	F Check	if exemption application is pending
	state rep		Exempt under section 501(c)(3) ◀ (ir	nsert number)	OR ▶ ☐ sectio	n 4947(a)(1)	nonexempt charitable trust
			empt organizations and 4947(a)(1) nonexempt				
				Yes 🗓 No	I If either box is	n H is checke	d "Yes," enter four-digit group
			er of affiliates for which this return is filed:		J Accounting m		Cash 🔀 Accrual
(c)	Is this a	a separate return f	filed by an organization covered by a group ruling?	Yes 🔀 No	U Other (sp	pecify) >	
K			organization's gross receipts are normally not more tha				n with the IRS; but if it received
			he mail, it should file a return without financial data. So				252.222
	THE RESERVE AND ADDRESS OF THE PERSON NAMED IN		e used by organizations with gross receipts less				
Pa	art I	Statement	of Revenue, Expenses, and Changes	in Net As	sets or Fund	Balances	- 1 11
	1		, gifts, grants, and similar amounts received	1 . /	234		7.11
	1		support		,234.67	1	
	i	Indirect public					U 1995 L
	1		contributions (grants)	. 1c			
			s 1a through 1c) (attach schedule—see instru		1	- 1d	6,234-671
	1	,	noncash \$,		/	4141040
	1		ce revenue including government fees and co		Part VII, line 93)	3	2411011040
	1		dues and assessments (see instructions) .			. 3	1-1-1
	1,000		livings and temporary cash investments .			5	I I I d I T
	5		d interest from securities	1 62 1	2,576,942	· kanaa	
				CL	2,510111-		
	1		expenses			6c	2,576,942
	7		ome or (loss) (subtract line 6b from line 6a) nent income (describe			7	
Revenue			(A) Securities	s	(B) Other		
eve	oa	than inventor	t from sale of assets other	8a	1.366,796		
K	b		other basis and sales expenses	8b	723,764	VIIIII	
			(attach schedule)	8c	643.030		
	1		pss) (combine line 8c, columns (A) and (B))			8d	643.030
	9		ts and activities (attach schedule—see insti	ructions):			
	а		e (not including \$				
			reported on line 1a)				
	b	Less: direct e	expenses other than fundraising expenses	. 9b			
	С	Net income of	or (loss) from special events (subtract line 9	b from line 9		. 9c	
	10a	Gross sales of	of inventory, less returns and allowances .		198,683		
	b		f goods sold	. 10b	162,114		21. 51.9
	С		r (loss) from sales of inventory (attach schedule)				36,569
	11		ue (from Part VII, line 103)				10,628,351
	12		e (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c,		· · · · ·	. 12	7,909,603
9	13	•	vices (from line 44, column (B)—see instruc			. 44	5,102,889
909000	14	-	t and general (from line 44, column (C)—se			15	257,795
,	15		(from line 44, column (D)—see instructions) affiliates (attach schedule—see instruction			16	
u	17		/ 1111 40 1 44 1 (4)			47	13,270,287
-			eficit) for the year (subtract line 17 from line			10	(2.641,936)
9	19		or fund balances at beginning of year (from			. 10	84,276,874
	18 19 20 21		es in net assets or fund balances (attach e				745,240
4	21		r fund balances at end of year (combine lines				82,380,178

	n 990 (1994) Statement of All organizations					Page 2
110	Functional Expenses organizations and	must c	omplete column (A). (on 4947(a)(1) nonexem	Columns (B), (C), and not charitable trusts b	(D) are required for s	ection 501(c)(3) and (4
	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) (cash \$)	22	584	586		
23	Specific assistance to individuals (attach schedule)	23	284	286		
24	Benefits paid to or for members (attach schedule).	24				
25	Compensation of officers, directors, etc	25	542,621	434,097	91.011	XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII
26	Other salaries and wages	26	1.866,423	1,119,854	746,569	12,480
27	Pension plan contributions	27		111111111111111111111111111111111111111	114,561	
28	Other employee benefits	28	19,674		19 (71)	
29	Payroll taxes	29			19.674	
30	Professional fundraising fees	30				
31	Accounting fees	31	65,891		65,891	1
32	Legal fees	32	302,892		302.892	-
33	Supplies	33	50,366	15,432	34,934	
34	Telephone	34	109,453	10,334	99,119	
35	Postage and shipping	35	276,808	68,128	180,999	27,68
36	Occupancy	36	1,279,944	77,320	1,202,624	21,681
37	Equipment rental and maintenance	37	286,186	72,223	213,963	1
88	Printing and publications	38	326,705	287,464	6,570	22 471
39	Travel	39	13,616		13,616	34.67
0	Conferences, conventions, and meetings.	40	691		691	
1	Interest	41	135,700	40,647	75,053	
2	Depreciation, depletion, etc. (attach schedule)	42	3,224,727	1,889,121	1,335, 606	1
3	Other expenses (itemize): a	43a		1180 11101	1,332, 40 0	1
b		43h				1
С	See start Form 990 Hart II-1	43c	4768,004	3,874,397	709 . !!!!	1011 0:0
d		43d	11.1007	3,017,371	708,644	184,963
е		43e				
4	Total functional expenses (add lines 22 through 43) Organizations					
	completing columns (B)-(D), carry these totals to lines 13-15		13,270,287			257,795
duc	orting of Joint Costs.—Did you report in column cational campaign and fundraising solicitation?	(B) (F	Program services)	any joint costs fro	m a combined	
"Ye	es," enter (i) the aggregate amount of these joint costs	s S	· · · · · · · · · · · · · · · · · · ·	o amount allegated	.	Yes X No
ii) tł	ne amount allocated to Management and general \$		and (iv) the	e amount allocated	to Program service	s \$;
Par	Statement of Program Service Acco	mpli	shments (See in	e amount allocated	to Fundraising S	
Vha	t is the organization's primary exempt purpose? I					
II o	organizations must describe their exempt purpose; in cations issued etc. Discuss achievements that a					Program Service Expenses
nd .	4947(a)(1) nonexempt charitable trusts must also	enter	the amount of or	ants and allocation	(4) organizations	(4) orgs., and 4947(a)(1) trusts: but optional for
a S	Jimmy Swaggart Ministries	5	reads the		ns to others.)	others :
(lesus Christ in Evange			gospel of	the Lord	
	and meeting halls thr				churches	70%
•			and allocations	s and	theworld	7909/03
b -	(0.		and anocations	3	586	1,901,603
		•••••		••••••	•••••	
		• • • • • •	• • • • • • • • • • • • • • • • • • • •			
•	(G	rants	and allocations	\$		
c -				*)	
		•••••		•••••		
		• • • • • • •		•••••		
	(Gr	rants	and allocations	\$		
d .	(0.		anocations	Ψ)	
		•••••				
•		•••••		•••••		

Part IV Balance Sheets

N	ote: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.	(A) Beginning of year		(B) 5 End of year
	Assets			
45	Cash—non-interest-bearing	8,360	45	13,806
46	Savings and temporary cash investments		46	
			illle	
47a	Accounts receivable			
b	Less: allowance for doubtful accounts 47b 18,285	256,051	47c	133.733
	Pledges receivable			
b	Less: allowance for doubtful accounts 48b		48c	
49	Grants receivable		49	
50	Receivables due from officers, directors, trustees, and key employees			
	(attach schedule)	1.776,572	50	1.7561747
51a	Other notes and loans receivable (attach schedule) 51a 220,000			
b	Less: allowance for doubtful accounts 51b	220,000	51c	990,000
52	Inventories for sale or use	1.369.878	52	720,721
53	Prepaid expenses and deferred charges	788,972	53	823,940
54	Investments—securities (attach schedule)		54	
55a	Investments—land, buildings, and equipment:			
	basis			
b	Less: accumulated depreciation (attach			
	schedule)		55c	
56	Investments—other (attach schedule)		56	
57a	Land, buildings, and equipment: basis 57a 147.165,985			
b	Less: accumulated depreciation (attach schedule) 57b GO, 3O3,76 2	92,748,418	57c	88,862,223
58	Other assets (describe ► <u>Sce</u> Strvt	9,061.848	58	9.699,105
59	Total assets (add lines 45 through 58) (must equal line 75)	106,230,099	59	102,230,275
	Liabilities			
60	Accounts payable and accrued expenses	7.877, 507	60	6.121.619
61	Grants payable	1	61	
62	Support and revenue designated for future periods (attach schedule)	4,784,021	62	4,784,021
63	Loans from officers, directors, trustees, and key employees (attach schedule).	179,485	63	173,437
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)	7,819,820	64b	7,480,578
65		1,292,392	65	1,290,442
66	Total liabilities (add lines 60 through 65)	21.953,225	66	19,850,097
	Fund Balances or Net Assets			
Orga	anizations that use fund accounting, check here and complete	,		
	lines 67 through 70 and lines 74 and 75 (see instructions).			
	Current unrestricted fund		67a	
b	Current restricted fund		67b	
68	Land, buildings, and equipment fund		68	
69	Endowment fund	,	69	
70	Other funds (describe ►)		70	
Orga	anizations that do not use fund accounting, check here ► and complete lines 71 through 75 (see instructions).			
71	Capital stock or trust principal		71	
72	Paid-in or capital surplus		72	
73	Retained earnings or accumulated income	44,276,874	73	87,380,178
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71	A.		
	through 73; column (A) must equal line 19 and column (B) must equal			
75	line 21)	84,276,874	74	82,380,178
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	106,230,099	75	102,230,275

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 the organization's programs and accomplishments.

SCHEDULE A (Form 990)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information,

1994

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

▶ Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).

Name	of the organization				Employer identificat			
	TIMMY	Swaggart M	linistries		72:0738	354	25	
Par		ensation of the Five High estructions.) (List each one			ers, Directors, a	nd Tru	ustee	s
(a)	Name and address	of each employee paid more in \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	accour	Expens nt and o	other
13:	2 Country	Westbrock 61de BRILA	Appl. pgm. mgr. 4chrs/week 5r. Audio Eng.	56,865	•			
		Eddinger Creek BR, LA	Sr. Audio Eng.	55,000				
		, , , , , , , , , , , , , , , , , , ,						
Total \$50,0		ther employees paid over	none					
Par	t II Compe	ensation of the Five High estructions.) (List each one						
	(a) Name and ad	dress of each independent contractor	or paid more than \$50,000	(b) Type	of service	(c) Co	mpensa	ation
	24 Bra	ller .Kley Dr. Ste.E	3-7 BE LA	Law f	irm	12	4.8	30
30.	cColliste 29 so. s	er a McCleary	d. Stelon BRLA	Law f	mi	10	6,2	88
		s receiving over \$50,000 for	none					
Par	t III Staten	nents About Activities					Yes	No
1		, has the organization attempt ence public opinion on a legisla			tion, including any	1		×
		e total expenses paid or incurred			NA			
×		nat made an election under se						
		necking "Yes," must complete						
2	During the year.	has the organization, either dir	ectly or indirectly, engaged in	any of the following	ng acts with any of			
	its trustees, direc	ctors, officers, creators, key emp such person is affiliated as an o	oloyees, or members of their fa	milies, or with any t	exable organization			
а	Sale, exchange,	or leasing of property?				2a		X
b		ey or other extension of credit				2b	X	
С		oods, services, or facilities? .				2c	×	
d		npensation (or payment or rein				2d	X	\ <u>\</u>
е		part of its income or assets? .				2e		
2		any question is "Yes," attach	·	•		3	Allilli	X
3		zation make grants for scholar ent explaining how the organiz						
7	or loans from it	in furtherance of its charitable	programs qualify to receive	payments. (See ins	structions.)			

P	art l	Reason for Non-Private Found	dation Status (See instruction	ns for definition	s.)	
The	e org	anization is not a private foundation because	se it is (please che	eck only ONE app	plicable box):		
5		A church, convention of churches, or ass	ociation of church	nes. Section 170(5)(1)(A)(i).		
6		A school. Section 170(b)(1)(A)(ii). (Also cor					`. .
7		A hospital or a cooperative hospital service					
8		A Federal, state, or local government or g				.	
9		A medical research organization operated		h a hospital. Sect	tion 1/0(b)(1)(A)(iii)	. Enter the nosp	oitai's name, city,
10		and state ► An organization operated for the benefit of a		sity owned or one	rated by a govern	mental unit. Sect	ion 170(b)(1)(A)(iv)
		(Also complete the Support Schedule be	low.)				
11a		An organization that normally receives a Section 170(b)(1)(A)(vi). (Also complete the	Support Schedu	ule below.)		il unit or trom tr	ne general public.
11b		A community trust. Section 170(b)(1)(A)(vi)					
12		An organization that normally receives: (a business taxable income (less section 511 than 331/3% of its support from contribution functions—subject to certain exceptions.	tax) from busines	sses acquired by fees, and gross r	the organization a eceipts from activ	after June 30, 19 rities related to it	75, and (b) more ts charitable, etc.,
13		An organization that is not controlled by a described in: (1) lines 5 through 12 abov section 509(a)(3).)	any disqualified pere; or (2) section	ersons (other than 501(c)(4), (5), or	foundation mana (6), if they meet t	agers) and support the test of section	orts organizations on 509(a)(2). (See
Prov	ride t	he following information about the support	ed organizations.	(See instructions	for Part IV, line 1	3.)	
			of supported org				(b) Line number from above
_							
14		An organization organized and operated to	test for public sa	afety. Section 509	9(a)(4). (See instru	ctions.)	
		Schedule (Complete only if you checke					
	_	u may use the worksheet in the instructi	ons for convertin				
		year (or fiscal year beginning in)	(a) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
15	not	s, grants, and contributions received. (Do include unusual grants. See line 28.).	7.052,866	7,630,910	21.743861		36,427,637
16		mbership fees received					
17	furn not	ss receipts from admissions, chandise sold or services performed, or ishing of facilities in any activity that is a business unrelated to the organization's ritable, etc., purpose	256,093	7.950 [حد	498,196	1	982244
18	rece (sec unre sect	ss income from interest, dividends, amounts eived from payments on securities loans tion 512(a)(5)), rents, royalties, and elated business taxable income (less ion 511 taxes) from businesses acquired by organization after June 30, 1975	2,622,576	1,884,229	1,412,900		5,926,705
19		income from unrelated business vities not included in line 18	122,960	233,390	2		356,350
20		revenues levied for the organization's benefit either paid to it or expended on its behalf.					
21	organ Do r	value of services or facilities furnished to the nization by a governmental unit without charge, not include the value of services or facilities rally furnished to the public without charge.			3.		
22		er income. Attach a schedule. Do not ide gain or (loss) from sale of capital assets	271,456				1.146.776
23	Tota	al of lines 15 through 22			23.461.957	none	44839712
24		23 minus line 17			23,163,761		43,857,468
25		er 1% of line 23	163,500	108,518	236,620		
26 a b	Ente	anizations described in lines 10 or 11: er 2% of amount in column (e), line 24 . ch a list (which is not open to public inspec	tion) showing the	name of and amo			877,149
	(othe	er than a governmental unit or publicly seeded the amount shown in line 26a. Enter	supported organiz	cation) whose tot	al gifts for 1990	through 1993	none

Part IV Support Schedule (continued) (Complete only if you checked a box on line 10, 11, or 12.)

T a	Support Schedule (continued) (Schiplete only if you checked a box on line 10, 11, or 12	۷.)	
27	Organizations described on line 12:		•
а	Attach a list, for amounts shown on lines 15, 16, and 17, to show the name of, and total amounts received in ea "disqualified person." Enter the sum of such amounts for each year:	`	
	(1993) (1992) (1991) (1990)	• • • • • • • • • • • • • • • • • • • •	·····
. b	Attach a list to show, for 1990 through 1993, the name of, and amount included in line 17 for, each person (other t person") from whom the organization received, during that year, an amount that was more than the larger of line 25 for the year or (2) \$5,000. Include organizations described in lines 5 through 11, as well as individuals. A difference between the amount received and the larger amount described in (1) or (2), enter the sum of all the excess amounts) for each year:	(1) the am	nount on uting the
	(1993) (1992) (1991) (1990)		
28	For an organization described in line 10, 11, or 12, that received any unusual grants during 1990 through 1993, is not open to public inspection) for each year showing the name of the contributor, the date and amount of the description of the nature of the grant. Do not include these grants in line 15. (See instructions.)	attach a lis grant, an	st (which d a brief
Pa	Private School Questionnaire (To be completed ONLY by schools that checked the box on line 6 in Part IV)		
	N \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws,	Ye	s No
	other governing instrument, or in a resolution of its governing body?	29	
30	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?	30	
31	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.)	31	
,			
32	Does the organization maintain the following:	32a	
a b	Records indicating the racial composition of the student body, faculty, and administrative staff?	32b	
С	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
33	Does the organization discriminate by race in any way with respect to:		
а	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
C	Employment of faculty or administrative staff?	33c	>
d	Scholarships or other financial assistance? (See instructions.)	33d	
e	Educational policies?	33e	
1	Use of facilities?	33f	
9 h	Athletic programs?	33g 33h	+
"	Other extracurricular activities?	331	
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	mannin.
b	Has the organization's right to such aid ever been revoked or suspended?	34b	
	If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	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. (See instructions for Part V.)	35	

Par	VII		n Regarding Tra ganizations	nsters to and transactio	ns and Relationships with Noncha	aritable	
					following with any other organization desion 527, relating to political organizations?		
а	Transfe	ers from the rep	orting organization	to a noncharitable exempt orga	anization of:	Ye	s No
	(i) C	ash			<u>5</u>	1a(i)	14
						a(ii)	X
h	` '	transactions:					
D			a noncharitable ov	compt organization		b(i)	X
	. ,					b(ii)	1
				table exempt organization		b(iii)	15
						b(iv)	1X
			* *			b(v)	1
							13
				hip or fundraising solicitations		b(vi)	15
					oyees	С	1
	goods, transac	other assets, or tion or sharing a	services given by the	e reporting organization. If the or column (d) the value of the good	Column (b) should always show the fair mark ganization received less than fair market values, other assets, or services received.	ret value on the in any	of the
(a Line		(b) Amount involved	Name of nonc	(c) haritable exempt organization	(d) Description of transfers, transactions, and share	ing arrange	ements
		*					
	-						
	-						
	-						
	_						
	describ	ned in section 5," complete the		other than section 501(c)(3)) or		Yes	□ No
		(a) Name of organiz	zation	(b) Type of organization	(c) Description of relationship		
		27.	,				
					<u> </u>		
		· · · · · · · · · · · · · · · · · · ·			-		

	(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit blans & deferred compensation	(E) Expense account and other allowances
ser	strit. Form 990 Part V-1	,			
		¥.			
	Did any officer, director, trustee, or key employee rece organization and all related organizations, of which mor If "Yes," attach schedule—see instructions,	ive aggregate compensation of e than \$10,000 was provided	of more than \$100 by the related orga	.000 from your anizations? ▶	☐ Yes ☐ No
Pai	t VI Other Information				Yes No
76	Did the organization engage in any activity not previously repo	ded to the IDC2 If "Vee " extent of	detailed description	of each active	76 X
77	Were any changes made in the organizing or government	arning documents, but not	reported to the	or each activity.	77 %
• •	If "Yes," attach a conformed copy of the changes	erning documents, but not	reported to the	INO!	
78a	Did the organization have unrelated business gross inco		the year covered	hy this return?	78a 🐒
b	If "Yes." has it filed a tax return on Form 990-T, Exe	mpt Organization Business In	come Tax Return.	for this year?	78b
79	Was there a liquidation, dissolution, termination, or substantial c	ontraction during the year? If "Yes	," attach a statement;	see instructions.	79 1
	Is the organization related (other than by association membership, governing bodies, trustees, officers, etc., to	with a statewide or nationwid	e organization) the	rough common	80a 7
	If "Yes," enter the name of the organization ▶ W. and Seminary and	orld Evangelis	exempt OR	nonexempt.	
81a	Enter the amount of political expenditures, direct or indi	irect, as described in the instr	uctions . 81a	none	
920	Did the organization file Form 1120-POL, U.S. Income	Tax Return for Certain Politica	d Organizations, fo	r this year? .	816
02a	Did the organization receive donated services or to at substantially less than fair rental value?	he use of materials, equipr	nent, or facilities	at no charge	82a X
b	If "Yes," you may indicate the value of these items	here. Do not include this a	mount as	1	
	revenue in Part I or as an expense in Part II. (See i	nstructions for reporting in	Part III.) . 82b	MA	
83	Did the organization comply with the public inspect	ion requirements for returns	s and exemption	applications?	83 X
64a b	Did the organization solicit any contributions or gi	fts that were not tax deduction an express state	ctible?		84a X
	or gifts were not tax deductible? (See General Ins	struction M.)			84b N A
85	Section 501(c)(4), (5), or (6) organizations.—a Were su	bstantially all dues nondeduc	ctible by members	?	85a N/A
D	Did the organization make only in-house lobbying	expenditures of \$2,000 or	less?		85b N/A
	If "Yes" to either 85a or 85b, do not complete 85 waiver for proxy tax owed for the prior year.	c through 85h below unles	ss the organization	on received a	
С	Dues, assessments, and similar amounts from me	embers	85c	NA	
d	Section 162(e) lobbying and political expenditures		85d	NIA	
е	Aggregate nondeductible amount of section 6033	(e)(1)(A) dues notices	85e		
f	Taxable amount of lobbying and political expenditures	(line 85d less 85e; see instru	ctions) . 85f	NA	
g	Does the organization elect to pay the section 60	33(e) tax on the amount in	85f?		85g N/A
n	If section 6033(e)(1)(A) dues notices were sent, does the	organization agree to add the	e amount in 85f to	its reasonable	110
86	estimate of dues allocable to nondeductible lobbying a Section 501(c)(7) organizations.—Enter:	and political expenditures for	the following tax	year?	85h N / H
	Initiation fees and capital contributions included o	in line 12	86a	NIA	
b	Gross receipts, included on line 12, for public use	of club facilities (See instr		MA	
87	Section 501(c)(12) organizations.—Enter: a Gross inc	come from members or shar	reholders 87a	NA	
b	Gross income from other sources. (Do not net am against amounts due or received from them.)	ounts due or paid to other	sources	H/A	
88	At any time during the year, did the organization opartnership? If "Yes," complete Part IX	wn a 50% or greater intere	est in a taxable of	corporation or	88
89	Public interest law firms.—Attach information des	crihed in the instructions			00 ~
90	List the states with which a copy of this return is		quireD.		
91	The books are in care of Dawn Jent	4105	Telephone n	10. 1504)7	64 8300
92	Located at ▶ P.O. Boy 262550 Section 4947(a)(1) nonexempt charitable trusts filing Form 9.	Baton Pouge	Come Tay Dation (ZIP code	10826
	and enter the amount of tax-exempt interest received or	accrued during the tax year.	► 92	cstates and Trust	s. check here ► □

Part	VII Analysis of Income-Producing	Activities			-	Page
Enter	r gross amounts unless otherwise		business income	Excluded by sec	tion 512. 513. or 514	
indica	ated.	(A)	(B)		100000	(E) Related or exemp
93	Program service revenue:	Business code	Amount	(C) Exclusion code	(D) e Amount	function income (See instructions.)
а	Royalty Income			15	15,048	(See Instructions.)
b	Broadiast Sales	5947	97,316			303,676
c						303/6/6
d			1			
e					4	
T	F					
g 04	Fees and contracts from government agence					
94 95	Membership dues and assessments					
96	Interest on savings and temporary cash investme	ents		14	177,274	
97	Dividends and interest from securities					
а	Net rental income or (loss) from real estate	:				
b	debt-financed property	.				
98	not debt-financed property					2,576,94
99	Net rental income or (loss) from personal prope Other investment income	rty				
100	Gain or (loss) from sales of assets other than invent					
101	Net income or (loss) from special events .	ory				643,030
102	Gross profit or (loss) from sales of inventor					
103	Other revenue: a	y .				36,560
b 3	Print Shop Income	2750	116,476			
C	Health club Income.	7991	78,150			
d .	Other Revenue		12,150			
е_						349,199
104 Su	ubtotal (add columns (B), (D), and (E))		291,942		192,322	2
105 To	tal (add line 104 columns (B) (D) and (T)					3,909,40
More: (Line 105 plus line 1d, Part I, should equal t	he amount on line	2 12. Part I.)		4.3	93,671
Part \	The relationship of Activities to the	Accomplishm	ent of Exempt	Purnoses		
Line N	10. Explain now each activity for which income	-: L-b			and and a second	
	of the organization's exempt purposes (or	ther than by providi	ng funds for such	purposes). (See	iportantly to the ac	complishment
					,	
	see stat Form	1990 P	ert VIII =	-		
		1				
				,		
Part I	Information Regarding Tayable St	shaidiarias (O-	1			-
Na	Information Regarding Taxable Sume, address, and employer identification	ibsidiaries (Con	plete this Part	if the "Yes"	box on line 88	is checked.)
	number of	Percentage of ownership interest	Nature	of	Total	End-of-year
N	IA		business ac	tivities	income	assets
		% %				
	2	%				
		0/				
Please	Under penalties of perjury, declare that I have ex-		cluding accompanying	a schedules and a		
	knowledge and belief, it is true, correct, and company knowledge.	piete. Declaration of pr	eparer (other than off	ficer) is based on	all information of whi	e best of my ch preparer has
Sign			11-15-95	\sim		
lere	. Signature of other		Date	Title	esident	
aid	Preparer's		Date	Check if	l Propagation	oral and
reparer'	signature			self-		cial security no.
se Only				E.I. No.		<u>:</u>
	and address			ZIP code		
		_		, Z., COGE	-	

SUPPLEMENTARY STATEMENTS

PART: 1 LINE 1: CONTRIBUTIONS, GIFTS

THE INFORMATION OF THE FMV OF THE PREMIUMS GIVEN IN EXCHANGE FOR A DONATION COULD NOT BE SEPARATELY IDENTIFIED DUE TO THE DISCONTINUANCE OF THE COMPUTER SYSTEM UTILIZED DURING 1993. THEREFORE, AMOUNTS RECEIVED IN CONNECTION WITH A PREMIUM GIVEN ARE INCLUDED ON LINE 1a CONTRIBUTIONS RECEIVED RATHER THAN ON LINE 10a AS SALES.

PART: III LINE: 2b LENDING OF MONEY

SEE FORM 990, STATEMENT 50

PART: III LINE: 2c FURNISHING OF GOODS, SERVICES

AN AUTOMOBILE HAS BEEN INCLUDED AS OTHER ALLOWANCES FOR ONE OF THE OFFICERS. THIS AUTO HAS BEEN VALUED UNDER THE REQUIRED IRS METHOD SECTION 61.

PART: III LINE: 2d PAYMENT OF COMPENSATION

SEE FORM 990, PART V

PART: III LINE: 4 DISBURSEMENTS STATEMENT

THE MINISTRY SUPPORTS OTHER EXEMPT ORGANIZATIONS AND INDIVIDUALS WHO ESPOUSE SIMILAR THEOLOGICAL BELIEFS. FUNDS ARE DISBURSED AT THE DISCRETION OF THE BOARD OF DIRECTORS.

PART: IV LINE: 15 SUPPORT SCHEDULE

JIMMY SWAGGART MINISTRIES HAD CHURCH STATUS FOR THE YEAR 1990 AND THEREFORE WAS NOT REQUIRED TO REPORT THIS INFORMATION.

SUPPLEMENTARY STATEMENTS

PART: II LINE: 22 GRANTS AND ALLOCATIONS

286 GENE EASLEY MINISTRIES KIM ROOF-MISSIONARY 300

TOTAL CASH CONTRIBUTIONS

=======

PART: VI LINE: 78b FORM 990T

IT IS ANTICIPATED THAT THE RETURN WILL BE FILED IN CONJUNCTION WITH FORM 990.

11979 B4384F (M13791BB					73-0703565	
	STATEMENT, TORY OF	0, 5457 (-	1			
LOME BEHBY-OTHER ACCURRED DESCRIPTION BYES			<u> </u>	PFGGEEDS	34303	IAIN JJUH
MARIDUS ASSETS MARIDUS MARIDUS	POPEHASES JONAELATED PASSISES		280,733	.,345,5.5	783,788	HH.7-4
THEONE JATES		·830,855	.160,535	.,844,848	783.7ec	:22 "
						
	BINTEMENT: FORM PR	. PART 1 -	3			
LINE 102-BALES OF INVENTAR DESCRIPTION	Y 88088 84L1	ii	033		98083 980911/1083	
BALSS OF INVENTORY	197.818		168,11-		35,404	
	GRATEMENT: FORM FS0	, 249T 1 - (3			
LIME BO-STHER CHANGES						
DESCRIFTION					430,47	
PRIOR PERIOD ACCUSTMENTS T	D CUFRECT BALANCES	JF				
INVENTORY CURRENCY EXCHANGE					(549,157)	
ZOE NAMOE FUNO					854,044 5935	
RROFESSIONAL FEEE					57,-35 1,262,358	
NOTES PAYABLE AND PEDETABLE	Æ				.191,440	
TRIBMA LATET					745,840	

\$622,748. M

\$73,544.

FROM STATEMENT 1

						51 10 10	,
Date	Sold	Date	Original	Accum	Net Book	Sales	Gain
Acquired Asset	То	Sold	Cost	Depr	Value	Price	(Loss)
	NY Life Insurance Co.	01/18/94	\$3.042.78	\$3,042.78	\$0.00	\$2,237.00	\$2,237.00
11,40,7	NV I if a localization	01/18/94	\$1.092.96	\$1.092.96	\$0.00	\$645.00	\$645.00
Kimball [[sdm:X	I fe Insurance	01/18/94	\$554.40	\$554,40	\$0.00	\$365.54	\$365.64
lateral	Life Insurance	01/18/94	\$564.00	\$564.00	\$0.00	\$400.00	\$400.00
	Life Insurance	01/18/94	\$1,332.00	\$1,332.00	\$0.00	\$1,200.00	\$1,200.00
		01/01/94	\$1,124.00	\$1,124.00	\$0.00	\$742.00	\$742.00
		01/13/94			\$0.00	\$12,000.00	\$12,000.00
Land Ontion Extension		01/20/94			\$0.00	\$25,000.00	\$25,000.00
02/01/80 Hartor Fort Lift	Gary & Cynthia Thornton02/02/94	76/20/2040	\$18.35B.14	\$18,358,14	\$0.00	\$5,500.00	\$5,500.00
	Catabolla Carina Conto	ar 02/17/94	8612.50	\$612.50	\$0.00	\$371.00	\$371.00
	Tri E Dovolopport	02/17/94			\$0.00	\$25,000.00	\$25,000.00
Callo Option Extension	Door to Oppose	03/01/94			\$0.00	\$2,489.16	\$2,489.16
Jaire Of Land	Tri L Development	103/18/94			\$0.00	\$25,000.00	\$25,000.00
_	Timothy Moore	04/14/94	\$4.100.00	\$4.100.00	\$0.00	\$4,500.00	\$4,500.00
	Ting it Ashradt	04/14/94	\$4 100 00	\$4,100.00	\$0.00	\$4.500.00	\$4.500.00
	Jakonide Granhine	04/18/94	\$14.965.00	\$16.965.00	\$0.00	\$3,000.00	\$3,000.00
		04/14/94			\$0.00	\$50,000.00	\$50,000.00
Land Ontion Extension		04/19/94			\$0.00	\$25,000.00	\$25,000.00
	Churchooint Ministries	46/90/50	\$3.006.30	\$3.006.30	\$0.00	\$1,658.00	\$1,658.00
10/10/85 84 Fron Van	Maryin Housley	05/12/94	\$17,225.14	\$17,225.14	\$0.00	\$800.00	\$800.00
	Marvin Housley	05/12/94	\$19,150.00	\$19,150.00	\$0.00	\$800.00	\$800.00
	Tri W Development	05/20/94	•		\$0.00	\$25,000.00	\$25,000.00
Land Option Extension	Tri W Development	06/20/94			\$0.00	\$25,000.00	\$25,000.00
Kohler Decsion Maker II	Carirg, Inc	06/14/94			\$0.00	\$20,000.00	\$20,000.00
01/01/85 Kimball Exec Desk	Christy Fontenot	07/12/94	\$1,525.92	\$1,525.92	\$0.00	\$1,013.00	\$1,013.00
	Servidyne, Inc	07/01/94			\$0.00	\$5,000.00	\$5,000.00
Piano	Tom ! Judy Wells	07/20/94			\$0.00	\$600.00	\$600.00
Land Option Extension	Tri W Development	07/20/94			\$0.00	\$25,000.00	\$25,000.00
07/01/80 Lot 79 Rolling Hills	L Jack Stewart	07/15/94	\$2,500.00	\$0.00	\$2,500.00	\$400.30	(\$2,100.00)
Land Option Extension	Tri W Development	08/19/94			\$0.00	\$32,000.00	\$32,000.00
Cummins Generatro Set	Master Power	09/02/94			\$0.00	\$50,200.00	\$50,200.00
Land Option Extension	Tri L. Development	09/50/94			\$0.00	\$32,000.00	\$32,000.00
09/01/86 Lanier Dictaphone	Dr. Larry Hunt	09/29/94	\$700.00	\$700.00	\$0.00	\$50.00	\$50.00
Land Option Extension		10/20/94			\$0.00	\$32,000.30	\$35,000.00
06/11/87 Lighted Nativity Scene	Harvest Baptist Church	11/10/94	\$5,675.00	\$5,675.00	\$0.00	\$5,000.30	\$5,000.00
	Tri & Development	11/18/94			\$0.00	\$35,000.30	\$35,000.00
Land Option Extension	Tri & Development	12/20/94			\$0.00	\$32,000.00	\$35,000.00
Dueldold Sorge Highland	Church of the Highlands 12/22/94	1512/22/94	\$400.000.00	\$0.00	\$400,000.00	\$415,415.40	\$15,415.40
	Church of the Highlands12/22/94	1512/22/94	\$300,000.00	\$89,780.94	\$210,219.06	\$218,946.55	\$8,727.49
ن ا	Church of the Highlands 12/22/94	1512/22/94	\$50,000.00	\$4,958.90	\$45,041.10	\$46,881.25	\$1-,840.15
	. 4	1512/22/94	\$92,692,66	\$26,686.85	\$66,005.81	\$68,756.30	\$2,750.99
Adjustment needed to	sale of The Church of the	Highlands			\$0.00	(\$200.00)	(\$200.00)
		,		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			S
			\$944,320.80	\$220,554.83	\$220,554.83 \$723,765.97 \$1,272,970.90 \$549,204.	1,272,970.90	\$549,204.
	•	f1	87 88 88 88 88 88 88 88 88 88 88 88 88 8	9 R R R R R R R R R R R R R R R R R R R			

r.4

11/07:25

Jimmy Swaggart Ministries Fixed Assæts Gain/Loss

1994

Jimmy Swaggart Ministries Forgiveness of Debt 1994

Line 8c(B) Continued

Description	Amount
Church of the Highlands Sale 12/22/94 Assumed Accounts Payable for TV	
Station	\$20,281.25
	\$20,281.25
	==============

JOHNE BRASSART H	[]8T#].EB					1 385	3
		STATEMENT: FORM FR	0, 5357 : -	:			
LINE BEKBY-OTHER BEBERIPTION	ACQLIRER EGLO	ADBUIBITIEN BOURGE FURCHABER	EXe 7 IMES	TEAR	PR003E18	34313	2A1% (LJ88)
VARIOUS ASSETS		PURCHASED NOMBELATED FARROES		280,883	1.3-5,515	783,766	a23.749
TOTAL AMOUNT			(338,933)	880,585	1,345,8.8	123,755	288, ¹ 49
		ararement: Form 89	0. FART : -	3			,
LIME 10c-BALES C DESCRIPTION	F INVENTO	BY BROSS BAI	.23	565		SROSS PROFIT/LO	198
DATED AT TWO PATE	RY	197.518		158.1.4		35.404	

_	_		-	 -	-		-	-	100		-	-	-	-	-	-	
-		4.47	-			-2	-					-		-	-	-	

17- 11:55:5

	STATEMENT:	F58% 990	-ART 11	- 4		
	Α)		.E>	₹1		15)
INE 48- OTHER EXPENSES	TOTAL		 1874 389V	1847:381		FUNDRAISIN
DESCRIPTION /	:	,	יטי בבי	-0/1 UE 4		TEMBRET GER
10%#18910N8	205,470		190,080			
SONTRACT LABOR	104,768		35,-54	F 12,3%	26	
:CVING EXPENSES	2,340			3,340		
COMPUTER SERVICES	31,355			31,345		
MISTAIBUTION FEES	88.178		82,178			
TRANSPORTATION	23,853		1.7	£1,15s		
WEURANCE	251,878		508	251,871		
14123	45,885		a,103)			,
TARES AND PEHALTIES	4,148		6,100	, □.;(₹		
THES HAD FEMBLITES THER PROFESSIONAL FEES	88.883			88,883		
uyaen faurebbiuwat rees UNJFORM EXPEMSE				11,978		
	11,278		2 0.2	7.,530		
SEMERAL MAINTEMANCE	75,575		5,048			
BUEB & BUBCRIPTIONS	159,157		129,476			
BANK FEEB	13,304			13,8a4		
EAD DEET EXFEMSE	11,517		11,517			
ADVERTISINE	9.081					٩,381
17/RADIO AIR TIME	3,517,633		1,751			17E,89E
PRODUCTION EXPENSE	40,910		=0,910			
PGYALTIES	A1,593		-1,59 8			
AMORTIZATION EXPENSE	11,210		11,210			
FOOD EXPENSE	5,727		1,415	1,312		
COMPUTER EXFENSE	3,835		1,253	3,684		
TOTAL AMOUNT	4,768,004	;	3,374,397	703,644		184,988
	BTATEMENT;	FJRM PRO	, FART (.	· :		
LINE 50-NOTES RECEIVABLES	CRIGIMAL			35058374		SALANCS
NAME, PURPOSE	MATURITY	TERMS	RATE	CONSIDERATION	AMOUNT	DUF
D EMAGGART	08/01/87					
PURCHASE	08:01/17	INSTALL	10.067	REBIDENCE	537,738	£00,148
J BWAEGART	08/01/97					
PURCHASE	05/01/17	1%57#LL	10.00	REBIDENCE	1,287,055	1,:55,50-
TSTAL						.,755,747

JINA EWARREL CONTROL				12 - 21 E E E E E	
	STATELENT: FORM	986. 94AT DV - 3			
LINE 51 - RECEIVABLEE WAME/PURPOSE	19131WAL MATURITY TEE		CROFY BIDERATION	AMCUNT	84 JANGE 20 8
E 4EAMSON	11/06/35 11/06/91 BALL	50% (2.33% P	IGPERT#	E20,000	88),000
757AC					3 3 0,000
	STATEMENT: FORM	990, FART IV - 3			
LIME ETS-BABIE SESCRIPTION	BES YEAR	200171043	FETTFEREUTS	37,483	201 - 285
_ANC/EMPROVEMENTE BUTLDINGS EQUIPMENT	19,879,486 99,896,578 88,878,600	en,577 35,670	403,4500 443,493 99,483		.7,459,73± 78,381,487 88,814,748
TSTAL AMOUNT	150,047,059	±3,E47	f4-,881		1-9,165,958
	OTACEMENT. TORK	270, FART DV - 4			
LINE 575-359RECIATION DESCRIPTION	BEG YEAR	ABSITIIMS	.RT1.RE1/E0/T8	27853	END YEAR
BUILAINGE ECUEPKENT	85,060.43: 83,865,811	3,193,097 37,379	:81,437 45,433		83.097,100 88,808,608
TOTAL AMOUNT	57,698,641	3,225,276	EEC., 555		60,303,762
	STATEMENT: FORM	990, PART IV - 5			
LINE 58-6THER ASSETS > DESCRIPTION					END OF YEAR AMOUNT
OTHER SURFENT ASSETS JIMER ASSETS INTEROD ADVANCES RADIO LICENSE					5,825 778,#62 8,880,813 5[%] 840 , 805
TRUGRA JATOT	1880 O. C.	Or Oak Commence	- 0 1 *		9,399.105

10	SURRUSMENTARY STAT
jjaka swyseaen at vigletsies	
	ETATEMENT: FORM 99
LIME BEHREVENUE GEBIENATE GEBORIPTION	D FOR FUTURE
DEFFERRED PEVENUE	
TUTAL AMOUNT	
	arayamani: sorm 99

~]+ ~]!E::

	ETATEMENT:	FORM 99), 943	- : -	à		
UNHE BEHREVENUE DESIGNATE	D FOR FUTURE					ENS OF EAR AMOUNT
DEFFERRED PEVENUE					ý	4,784,(8)
TUTAL AMOUNT						-,734.CE1 [*]
	araramawi:	FORM 990, FAR	7 10 -	7		
LINE BEHLOANSVOFFODERS MAME TOTLE	CRIBIMAL MATURITY	TERME	SATE	SECURITY CONSIDERATION	AMICAT	1404428 366
CIMAY SWAGBART PRESIDENT	05/15/90 / VARIDUS	ON DEPAND PAY ACCT PAY	Ξ.00	÷.	198,914	F3,407
JIMMY SWARBARI PRESIDENT	11/15/92/ VARICUS	GA SEMAND PAY ACCT FAY	9.00	t n	÷,7e3	ž.
SOMMIE EWAGEART EXES V PRESIDENT	12/07/92 VARIGUS	DN SEMANS PAY ACCT FAY	8.00	1	34,3.8	0
CLYDE FULLER CIRECTOR	12/04/53 VARIGUS	ON DEMAND PAY ACCT FAY	€.∂(5 vi 2-3	75 ₇ 22 -	15,206
TBT01 AKSUNT						:13,437
	3747248%7:	F38% 970, 248	- (; -	9		
EINE 645-MORTSAGE, STHER MAKE/RELATIONSHIF		TERMS	3478	BECURLIT COMBIDERATION	\$#Cu:1	89148 38 60 3
		INSTALLMENT BLS CONSTRUCT		301131M3	:4,500,000	::3,853
EDE VANCE MEMORIAL FUND	12:31/33 01/01:95				5,188,048	5,755,223
		INSTALLMENT OPERATING CART	TAL		2.000,000	410,50 2
TSTAL AMBUNT						7,480,578

STATEMENT: FORM 990, PART V - 1									
LIST OF OFFICERS, DIRENAME/ADDRESS	ECTORS, ETC. TITLE/HOURS	COMPENSATION	BENEFITS	EXPENSE ACCOUNT					
JIMMY L. SWAGGART 17575 HIGHLAND RD BATON ROUGE, LA	PRESIDENT 40 HRS/WEEK	150,089	NONE	NONE					
FRANCES O. SWAGGART 17575 HIGHLAND RD BATON ROUGE, LA	SEC/TREASURER 40 HRS/WEEK	160,420	NONE	NONE					
DONNIE L. SWAGGART 17565 HIGHLAND RD BATON ROUGE, LA	EXEC V PRES 40 HRS/WEEK	200,418	NONE	NONE					
DEBBIE SWAGGART 17565 HIGHLAND RD BATON ROUGE, LA	DIRECTOR 40 HRS/WEEK	31,694	NONE	NONE					
HAROLD LEE 1911 SOURWOOD DALTON, GA	DIRECTOR 5 HRS/WEEK	NONE	NONE	NONE					
CLYDE FULLER 7823 STONEHENGE CHATTANOOGA, TN	DIRECTOR 20 HRS/WEEK	NONE	NONE	NONE					
ELIZABETH FULLER 7823 STONEHENGE CHATTANOOGA, TN	DIRECTOR 10 HRS/WEEK	NONE	NONE	NONE					
BARBARA STUDLEY P O BOX 1709 ALEXANDRIA, VA	DIRECTOR 10 HRS/WEEK	NONE	NONE	NONE					
JACK HALL P O BOX 91987 LAKELAND, FL	DIRECTOR 5 HRS/WEEK	NONE	NONE	NONE					
NORMAN NEAL 16842 HIGHLAND RD BATON ROUGE, LA	DIRECTOR 5 HRS/WEEK	NONE	NONE	NONE					
JACK DAUGHERY WEST 1920 WEILE SPOKANE, WA	DIRECTOR 5 HRS/WEEK	NONE	NONE	NONE					

JIMMY SWAGGART MINISTRIES

STATEMENT: FORM 990, PART VIII - 1

PART VIII-RELATIONSHIP OF ACTIVITIES TO EXEMPT PURPOSES LINE NO. CONTRIBUTION TO EXEMPT PURPOSE

	•
93b	BROADCAST REVENUE HAS BEEN RECEIVED FROM OTHER EXEMPT
97b	ORGANIZATIONS FOR TV/RADIO AIR TIME. RENTAL INCOME IS RECEIVED BY THE MINISTRY FROM VARIOUS
100	REAL PROPRTY WHICH IS NOT DEBT FINANCED. THE SALE OF ASSETS USED IN THE MINISTRY RESULTED IN A
100	GAIN TO THE MINISTRY. SEE ATTACHED SCHEDULE.
102	THE MINISTRY SELL T-SHIRTS, BIBLES, ETC., THAT PROMOTE THE SPREAD OF THE GOSPEL OF JESUS CHRIST.
103	OTHER INCOME IS COMPRISED OF SEVERAL ITEMS. THIS INCOME IS EARNED FROM ACTIVITIES WHICH ARE RELATED TO THE EXEMPT
	PURPOSED OF THE ORGANIZATION.

SUPPLEMENTARY STATEMENTS

JIMMY SWAGGART MINISTRIES				72-0738565	١
	STATEMENT:	SCH A, PAR	RT IV - 1		-
LINE 22-OTHER INCOME DESCRIPTION	1993	1992	1991		
FAMILY CHRISTIAN ACADEMY BROADCAST SALES OTHER REVENUE	848 257,413 13,197				
TOTAL	271,458				