

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

This Form is Open to Public 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.

A For the 1999 calendar year, Or tax year period beginning, 1999, and ending

B Check if: Change of address, Initial return, Final return, Amended return. C Name of organization: SOCIETY OF ENVIRONMENTAL JOURNALISTS, INC. D Employer Identification Number: 52-0194031. E Telephone number: (215) 836-9970. F Check if exemption application is pending.

G Type of organization: Exempt under section 501(c) 3 (insert number) or section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts Must attach a completed Schedule A (Form 990).

H (a) Is this a group return filed for affiliates? Yes No. I If either box in H is checked 'Yes,' enter four-digit group exemption number (GEN).

(b) If 'Yes,' enter the number of affiliates for which this return is filed. J Accounting method: Cash Accrual.

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No. Other (specify).

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 it received a Form 990 package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

Table with 21 rows and 3 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sale of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss) (attach schedule); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue (not including contributions reported on line 1a); 9b Less: direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less: cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue (from Part VII, line 103); 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

**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) (cash \$ 1,067. non-cash \$ _____) . . . . .	22 1,067.	1,067.		
23	Specific assistance to individuals (attach sch) . . . . .	23			
24	Benefits paid to or for members (attach sch) . . . . .	24			
25	Compensation of officers, directors, etc . . . . .	25 55,333.	33,200.	5,533.	16,600.
26	Other salaries and wages . . . . .	26 91,151.	69,461.	21,690.	0.
27	Pension plan contributions . . . . .	27 6,389.	4,478.	1,187.	724.
28	Other employee benefits . . . . .	28 17,471.	12,244.	3,247.	1,980.
29	Payroll taxes . . . . .	29 13,747.	9,634.	2,555.	1,558.
30	Professional fundraising fees . . . . .	30			
31	Accounting fees . . . . .	31 2,500.	0.	2,500.	0.
32	Legal fees . . . . .	32 389.	389.	0.	0.
33	Supplies . . . . .	33 14,056.	12,650.	703.	703.
34	Telephone . . . . .	34 9,103.	7,493.	805.	805.
35	Postage and shipping . . . . .	35 6,584.	5,267.	988.	329.
36	Occupancy . . . . .	36 13,699.	12,328.	685.	686.
37	Equipment rental and maintenance . . . . .	37			
38	Printing and publications . . . . .	38 18,195.	18,195.	0.	0.
39	Travel . . . . .	39 32,956.	31,612.	672.	672.
40	Conferences, conventions, and meetings . . . . .	40			
41	Interest . . . . .	41			
42	Depreciation, depletion, etc (attach schedule) . . . . .	42 5,752.	0.	5,752.	0.
43	Other expenses (itemize): a	43 a			
	b ADVERTISING/PROMOTION	43 b 5,739.	5,739.	0.	0.
	c AUDIO-VISUAL FEES	43 c 3,629.	3,629.	0.	0.
	d BANK CHARGES	43 d 1,479.	0.	1,479.	0.
	e See Other Expenses Stmt	43 e 96,208.	95,337.	609.	262.
44	Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15 . . . . .	44 395,447.	322,723.	48,405.	24,319.

**Reporting of Joint Costs** — Did you report in column (B) (program services) any joint costs from a combined educational campaign and fundraising solicitation? . . . . .  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? ▶ ENVIRONMENTAL JOURNALISM	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a SPONSORSHIP OF AN ANNUAL NATIONAL CONFERENCE TO EDUCATE JOURNALISTS ENGAGED IN REPORTING ON THE ENVIRONMENT. (Grants and allocations \$ 0.)	158,860.
b SPONSORSHIP OF VARIOUS REGIONAL CONFERENCES TO EDUCATE JOURNALISTS ENGAGED IN REPORTING ON THE ENVIRONMENT. (Grants and allocations \$ 0.)	49,601.
c DATABASE MANAGEMENT INFORMATION ON JOURNALISTS, STUDENTS, AND EDUCATORS WHO HAVE AN INTREST IN ENVIRONMENTAL ISSUES WHICH IS DISTRIBUTED TO BOTH MEMBERS AND NON-MEMBERS. (Grants and allocations \$ 0.)	64,645.
d PUBLICATION OF NEWSLETTER ADDRESSING ISSUES RELEVANT TO ENVIRONMENTAL JOURNALISM FOR DISTRIBUTION TO MEMBERS AND SCHOOLS OF JOURNALISM. (Grants and allocations \$ 1,067.)	49,617.
e Other program services. (Grants and allocations \$ )	
f Total of Program Service Expenses (should equal line 44, column (B), program services) . . . . . ▶	322,723.

**Part IV Balance Sheets** (See instructions)

**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	<b>45</b> Cash — non-interest-bearing . . . . .	17,949.	<b>45</b>	26,380.
	<b>46</b> Savings and temporary cash investments . . . . .	118,349.	<b>46</b>	258,893.
	<b>47 a</b> Accounts receivable . . . . .	<b>47 a</b> 0.		
	<b>b</b> Less: allowance for doubtful accounts . . . . .	<b>47 b</b>	23,999.	<b>47 c</b> 0.
	<b>48 a</b> Pledges receivable . . . . .	<b>48 a</b> 100,000.		
	<b>b</b> Less: allowance for doubtful accounts . . . . .	<b>48 b</b>	195,000.	<b>48 c</b> 100,000.
	<b>49</b> Grants receivable . . . . .		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		<b>50</b>	
	<b>51 a</b> Other notes & loans receivable (attach schedule) . . . . .	<b>51 a</b>		
	<b>b</b> Less: allowance for doubtful accounts . . . . .	<b>51 b</b>		<b>51 c</b>
	<b>52</b> Inventories for sale or use . . . . .		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges . . . . .	4,418.	<b>53</b>	2,393.
	<b>54</b> Investments — securities (attach schedule) . . . . .		<b>54</b>	
	<b>55 a</b> Investments — land, buildings, & equipment: basis . . . . .	<b>55 a</b>		
<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .	<b>55 b</b>		<b>55 c</b>	
<b>56</b> Investments — other (attach schedule) . . . . .		<b>56</b>		
<b>57 a</b> Land, buildings, and equipment: basis . . . . .	<b>57 a</b> 49,771.			
<b>b</b> Less: accumulated depreciation (attach schedule) . . . . . L-57. Stmt . . . . .	<b>57 b</b> 35,491.	13,159.	<b>57 c</b> 14,280.	
<b>58</b> Other assets (describe ► INVESTMENT INCOME RECEIVABLE ) . . . . .	1,897.	<b>58</b>	3,399.	
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	374,771.	<b>59</b>	405,345.	
LIABILITIES	<b>60</b> Accounts payable and accrued expenses . . . . .	7,675.	<b>60</b>	4,054.
	<b>61</b> Grants payable . . . . .		<b>61</b>	
	<b>62</b> Deferred revenue . . . . .		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		<b>63</b>	
	<b>64 a</b> Tax-exempt bond liabilities (attach schedule) . . . . .		<b>64 a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .		<b>64 b</b>	
	<b>65</b> Other liabilities (describe ► ) . . . . .		<b>65</b>	
<b>66 Total liabilities</b> (add lines 60 through 65) . . . . .	7,675.	<b>66</b>	4,054.	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	<b>67</b> Unrestricted . . . . .	162,194.	<b>67</b>	240,599.
	<b>68</b> Temporarily restricted . . . . .	195,000.	<b>68</b>	149,786.
	<b>69</b> Permanently restricted . . . . .	9,902.	<b>69</b>	10,906.
	<b>Organizations that do not follow SFAS 117, check here</b> ► <input type="checkbox"/> and complete lines 70 through 74.			
	<b>70</b> Capital stock, trust principal, or current funds . . . . .		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>72</b>	
<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) . . . . .	367,096.	<b>73</b>	401,291.	
<b>74 Total liabilities and net assets/fund balances</b> (add lines 66 and 73) . . . . .	374,771.	<b>74</b>	405,345.	

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.

BAA



**Part VI Other Information** (See specific instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity . . . . .	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If 'Yes,' attach a conformed copy of the changes.	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	78 a	X
b	If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	78 b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement. . . . .	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc. to any other exempt or nonexempt organization? . . . . .	80 a	X
b	If 'Yes,' enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions . . . . . <b>81 a</b> 0.		
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	81 b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .	82 a	X
b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) . . . . . <b>82 b</b> 105,000.		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	83 a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	83 b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	84 a	X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	84 b	
85	<b>501(c)(4), (5), or (6) organizations.</b> a Were substantially all dues nondeductible by members? . . . . .	85 a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . .	85 b	
	If 'Yes' was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members . . . . . <b>85 c</b>		
d	Section 162(e) lobbying and political expenditures . . . . . <b>85 d</b>		
e	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices . . . . . <b>85 e</b>		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e). . . . . <b>85 f</b>		
g	Does the organization elect to pay the Section 6033(e) tax on the amount in 85f? . . . . .	85 g	
h	If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	85 h	
86	<b>501(c)(7) organizations.</b> Enter: a Initiation fees and capital contributions included on line 12 . . . . . <b>86 a</b>		
b	Gross receipts, included on line 12, for public use of club facilities . . . . . <b>86 b</b>		
87	<b>501(c)(12) organizations.</b> Enter: a Gross income from members or shareholders. . . . . <b>87 a</b>		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>87 b</b>		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX . . . . .	88	X
89 a	<b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: Section 4911 ▶ 0. ; Section 4912 ▶ 0. ; Section 4955 ▶ 0.		
b	<b>501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction. . . . .	89 b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958 . . . . . ▶ 0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization . . . . . ▶ 0.		
90 a	List the states with which a copy of this return is filed ▶ <u>PENNSYLVANIA</u>		
b	Number of employees employed in the pay period that includes March 12, 1999 (see instructions) . . . . . <b>90 b</b> 5		
91	The books are in care of ▶ <u>BETH PARKE</u> Telephone number ▶ <u>(215) 836-9970</u> Located at ▶ <u>P.O. BOX 27280 PHILADELPHIA PA</u> ZIP+4 ▶ <u>19118-0280</u>		
92	<b>Section 4947(a)(1) nonexempt charitable trusts filling Form 990 in lieu of Form 1041</b> – Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>92</b>		



(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.

Table with 2 columns: Name of the Organization (SOCIETY OF ENVIRONMENTAL JOURNALISTS, INC.) and Employer Identification Number (52-0194031)

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

(See instructions. List each one. If there are none, enter 'None.')

Table with 5 columns: (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. Includes a summary row for total number of other employees paid over \$50,000.

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

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Includes a summary row for total number of others receiving over \$50,000 for professional services.

**Part III** Statements About Activities

	Yes	No
<b>1</b> 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 . . . . ▶ \$ _____  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.	<b>1</b>	X
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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:		
<b>a</b> Sale, exchange, or leasing of property? . . . . .	<b>2 a</b>	X
<b>b</b> Lending of money or other extension of credit? . . . . .	<b>2 b</b>	X
<b>c</b> Furnishing of goods, services, or facilities? . . . . .	<b>2 c</b>	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	<b>2 d</b>	X
<b>e</b> Transfer of any part of its income or assets? . . . . . If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.	<b>2 e</b>	X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc? . . . . .	<b>3</b>	X
<b>4 a</b> Do you have a section 403(b) annuity plan for your employees? . . . . .	<b>4 a</b>	X
<b>b</b> 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. (See instructions.)		

**Part IV** Reason for Non-Private Foundation Status (See 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, page 4.)
- 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.)
- 11 a**  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.)
- 11 b**  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 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 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) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . .	359,129.	220,180.	325,741.	292,198.	1,197,248.
<b>16</b> Membership fees received . . . .	32,282.	31,290.	29,430.	24,910.	117,912.
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc, purpose . .	28,234.	22,850.	16,843.	20,786.	88,713.
<b>18</b> 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 . . . . .	5,713.	3,165.	7,984.	4,022.	20,884.
<b>19</b> Net income from unrelated business activities not included in line 18. . . . .	0.	0.	0.	0.	0.
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .	0.	0.	0.	0.	0.
<b>21</b> 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 . . . . .	0.	0.	0.	0.	0.
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. . . . .	0.	0.	0.	0.	0.
<b>23</b> Total of lines 15 through 22. . . . .	425,358.	277,485.	379,998.	341,916.	1,424,757.
<b>24</b> Line 23 minus line 17. . . . .	397,124.	254,635.	363,155.	321,130.	1,336,044.
<b>25</b> Enter 1% of line 23. . . . .	4,254.	2,775.	3,800.	3,419.	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24 . . . . . ▶					<b>26 a</b>
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts . . . . . ▶					<b>26 b</b>
c Total support for Section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶					<b>26 c</b>
d Add: Amounts from column (e) for lines: <b>18</b> _____ <b>19</b> _____ <b>22</b> _____ <b>26 b</b> _____ . . . . . ▶					<b>26 d</b>
e Public support (line 26c minus line 26d total) . . . . . ▶					<b>26 e</b>
f <b>Public support percentage (line 26e (numerator) divided by line 26c (denominator)).</b> . . . . . ▶					<b>26 f</b> %
<b>27 Organizations described on line 12:</b>					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' attach a list to show the name of, and total amounts received in each year from, each 'disqualified person.' Enter the sum of such amounts for each year: (1998) _____ 0. (1997) _____ 0. (1996) _____ 0. (1995) _____ 0.					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the <b>larger</b> 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.) 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: (1998) _____ 0. (1997) _____ 0. (1996) _____ 0. (1995) _____ 0.					
c Add: Amounts from column (e) for lines: <b>15</b> <u>1,197,248.</u> <b>16</b> <u>117,912.</u> <b>17</b> <u>88,713.</u> <b>20</b> <u>0.</u> <b>21</b> <u>0.</u> . . . ▶					<b>27 c</b> 1,403,873.
d Add: Line 27a total . . . 0. and line 27b total . . . . . 0. . . ▶					<b>27 d</b> 0.
e Public support (line 27c total minus line 27d total) . . . . . ▶					<b>27 e</b> 1,403,873.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) . . . . . ▶					<b>27 f</b> 1,424,757.
g <b>Public support percentage (line 27e (numerator) divided by line 27f (denominator)).</b> . . . . . ▶					<b>27 g</b> 98.53 %
h <b>Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).</b> . . . . . ▶					<b>27 h</b> 1.47 %
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)					

**Part V Private School Questionnaire** (See instructions.)  
 (To be completed Only by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	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? . . . . .		
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? . . . . .		
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.) ----- ----- -----		
32	Does the organization maintain the following:		
	a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
	d 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.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
	a Students' rights or privileges? . . . . .		
	b Admissions policies? . . . . .		
	c Employment of faculty or administrative staff? . . . . .		
	d Scholarships or other financial assistance? . . . . .		
	e Educational policies? . . . . .		
	f Use of facilities? . . . . .		
	g Athletic programs? . . . . .		
	h Other extracurricular activities? . . . . .  If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34 a	Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
	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.		
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. . . . .		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions.)  
 (To be completed **Only** by an eligible organization that filed Form 5768)

N/A

Check here **a**  if the organization belongs to an affiliated group.  
 Check here **b**  if you checked 'a' above and 'limited control' provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term 'expenditures' means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for all electing organizations
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) . . . . .	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures . . . . .	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39) . . . . .	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table — <b>If the amount on line 40 is —</b> <b>The lobbying nontaxable amount is —</b> 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 . . . . .	<b>41</b>	
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41) . . . . .	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	<b>44</b>	
<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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
<b>45</b> Lobbying nontaxable amount . . . . .					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) . . . . .					
<b>47</b> Total lobbying expenditures . . . . .					
<b>48</b> Grassroots non-taxable amount . . . . .					
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) . . . . .					
<b>50</b> Grassroots lobbying expenditures . . . . .					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See 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**) . . . . .

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.



Depreciation and Amortization (Including Information on Listed Property)

1999

67

Department of the Treasury Internal Revenue Service (99)

See instructions. Attach this form to your return.

Name(s) Shown on Return

Business or Activity to Which This Form Relates

Identifying Number

SOCIETY OF ENVIRONMENTAL JOURNALISTS, INC. Form 990, page 2

52-0194031

Part I Election to Expense Certain Tangible Property (Section 179)

(Note: If you have any 'listed property,' complete Part V before you complete Part I.)

Table with 5 main rows for Part I. Row 1: Maximum dollar limitation (\$19,000). Row 2: Total cost of Section 179 property. Row 3: Threshold cost of Section 179 property (\$200,000). Row 4: Reduction in limitation. Row 5: Dollar limitation for tax year. Row 6-13: MACRS depreciation table with columns (a) Description, (b) Cost, (c) Elected cost, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 1999 Tax Year (Do Not Include Listed Property)

Section A - General Asset Account Election

14 If you are making the election under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions.

Section B - General Depreciation System (GDS) (See instructions)

Table for Section B with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year, residential rental, and nonresidential real property.

Section C - Alternative Depreciation System (ADS) (See instructions)

Table for Section C with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 12-year and 40-year class lives.

Part III Other Depreciation (Do Not Include Listed Property) (See instructions)

Table with 3 rows for Part III. Row 17: GDS and ADS deductions for assets placed in service in tax years beginning before 1999 (\$4,387). Row 18: Property subject to Section 168(f)(1) election. Row 19: ACRS and other depreciation.

Part IV Summary (See instructions)

Table with 3 rows for Part IV. Row 20: Listed property. Row 21: Total deductions (\$5,752). Row 22: Portion of the basis attributable to Section 263A costs.

Part V Listed Property – Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

Table with 10 columns (a-i) and rows for questions 23a, 24, 25, 26, and 27. Includes sub-headers for 'Yes' and 'No' for questions 23a and 23b.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 main columns (a-f) for Vehicle 1-6 and 13 sub-columns for Yes/No answers. Rows include questions 28-34 regarding miles driven and personal use.

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

Table with 2 columns (Yes/No) and rows for questions 35-39 regarding employer policies and requirements.

Part VI Amortization

Table with 6 columns (a-f) and rows for questions 40-42 regarding amortization of costs.

▶ Attach to return

Name SOCIETY OF ENVIRONMENTAL JOURNALISTS, INC.	Employer Identification Number 52-0194031
--	--

**Part I, Line 8, Column (A) Securities**

**Public Securities**

Description	Gross Sales Price	Basis	
		Cost	
Publicly Traded Securities	50,323.		51,671.
		Selling Expenses	
		Basis	51,671.

**Nonpublic Securities**

Description	Date Acquired and Method	Date Sold and to Whom	Gross Sales Price	Cost, other basis or FMV when donated (State which on top)
-----	-----	-----		-----
-----	-----	-----		-----
-----	-----	-----		-----
-----	-----	-----		-----
<b>Total Securities</b> . . . . .			50,323.	51,671.

**Gain or (Loss) from Sale of Securities** . . . . . -1,348.

**Part I, Line 8, Column (B) Other Assets**

Description	Date Acquired and Method	Date Sold and to Whom	Gross Sales Price	Cost, other basis or FMV when donated	
				Cost	
-----	-----	-----		Cost	-----
-----	-----	-----		Depreciation	-----
-----	-----	-----		Basis	-----
-----	-----	-----		Donation FMV	-----
-----	-----	-----		Cost	-----
-----	-----	-----		Depreciation	-----
-----	-----	-----		Basis	-----
-----	-----	-----		Donation FMV	-----
-----	-----	-----		Cost	-----
-----	-----	-----		Depreciation	-----
-----	-----	-----		Basis	-----
-----	-----	-----		Donation FMV	-----

**Total Other Assets** . . . . .

**Gain or (Loss) from Sale of Other Assets** . . . . .

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

Department of the Treasury  
Internal Revenue Service

► **File a separate application for each return.**

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

Name <b>SOCIETY OF ENVIRONMENTAL JOURNALISTS, INC.</b>	Employer Identification Number <b>52-0194031</b>
Number, Street, and Room or Suite Number (or P.O. box number, if mail is not delivered to street address) <b>P.O. BOX 27280, #</b>	
City, Town or Post Office, State, and ZIP Code. For a Foreign Address, See Instructions. <b>PHILADELPHIA, PA 19118-0280</b>	

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

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

<input type="checkbox"/> Form 706-GS(D)	<input type="checkbox"/> Form 990-T (Sec 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1120-ND (Sec 4951 taxes)	<input type="checkbox"/> Form 8612
<input type="checkbox"/> Form 706-GS(T)	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 3520-A	<input type="checkbox"/> Form 8613
<input checked="" type="checkbox"/> Form 990 or 990-EZ	<input type="checkbox"/> Form 1041 (estate) (see instructions)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8725
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8804
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1042	<input type="checkbox"/> Form 6069	<input type="checkbox"/> Form 8831

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

2 a For calendar year 1999, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

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

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

4 State in detail why you need the extension . . . . ADDITIONAL TIME IS NEEDED TO GATHER ALL THE RELEVANT INFORMATION IN ORDER TO PREPARE AND COMPLETE AUDITED FINANCIAL STATEMENTS TO BE USED IN THE PREPARATION OF THE FEDERAL 990.

5 a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions . . . \$ 0.

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . . . \$ 0.

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

## Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature \_\_\_\_\_ Title CPA Date 03/28/00

**File Original and One Copy. The IRS will show below whether or not your application is approved and will return the copy.**

### Notice to Applicant – To be completed by the IRS

We **Have** approved your application. Please attach this form to your return.

We **Have Not** approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return. Please attach this form to your return.

We **Have Not** approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

Other: \_\_\_\_\_

By: \_\_\_\_\_ Director Date \_\_\_\_\_

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

Please Type or Print	Name <b>CLIFFORD H. PALM CPA</b>
	Number, Street, and Room or Suite Number (or P.O. box number, if mail is not delivered to street address) <b>2399 GREENSWARD NORTH</b>
	City, Town or Post Office, State, and ZIP Code. For a Foreign Address, See Instructions. <b>WARRINGTON, PA 18976-2087</b>

**BAA For Paperwork Reduction Act Notice, see separate instructions.**

Form 990, Page 2, Part II, Line 43

**Other Expenses Stmt**

Other expenses (itemize)	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
CATERING/FACILITIES	33,643.	33,643.	0.	0.
CONSULTANTS	43,942.	43,942.	0.	0.
INSURANCE	4,139.	3,601.	291.	247.
MEMBERSHIP MAIL LIST	2,777.	2,777.	0.	0.
MINORITY/FELLOWSHIP	1,483.	1,483.	0.	0.
RESOURCE/MEMBERSHIP	613.	280.	318.	15.
SUPPLIES & POSTAGE	8,396.	8,396.	0.	0.
TRANSPORTATION/TOUR FEES	1,215.	1,215.	0.	0.
Total	96,208.	95,337.	609.	262.

Form 990, Page 3, Part IV, Lines 57a &amp; 57b

**Land, Buildings and Equipment Statement**

	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
SEE ATTACHED STATEMENT	49,771.	35,491.	14,280.
Total	49,771.	35,491.	14,280.

**Supporting Statement of:**

Form 990 p 1/Line 20

<b>Description</b>	<b>Amount</b>
UNREALIZED GAIN ON INVESTMENTS	3,088.
Total	<u>3,088.</u>