

Return of Organization Exempt from Income Tax

1998

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.

Header section A-F: For the 1998 calendar year, Or tax year period beginning, 1998, and ending, 19. Includes organization name (SOCIETY ENVIRONMENTAL JOURNALISTS INC), EIN (52-0194031), and address (P.O. BOX 27280, PHILADELPHIA, PA 19118-0280).

Section G: Type of organization (Exempt under section 501(c) 3). Section H: (a) Is this a group return filed for affiliates? (b) If 'Yes,' enter the number of affiliates... (c) Is this a separate return filed by an organization covered by a group ruling?

Section 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.

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)

Main table with 21 rows. Columns include description, sub-rows (a, b, c), and final amounts. Total revenue is 599,064. Total expenses are 347,912. Net assets at end of year are 367,096.

COPY

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 \$ 1,063. non-cash \$) | 22 | 1,063. | 1,063. | | |
| 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 | 52,552. | 31,531. | 5,255. | 15,766. |
| 26 Other salaries and wages | 26 | 83,550. | 59,402. | 24,148. | 0. |
| 27 Pension plan contributions | 27 | 2,619. | 1,750. | 566. | 303. |
| 28 Other employee benefits | 28 | 17,627. | 11,777. | 3,808. | 2,042. |
| 29 Payroll taxes | 29 | 11,320. | 7,564. | 2,445. | 1,311. |
| 30 Professional fundraising fees | 30 | | | | |
| 31 Accounting fees | 31 | 2,500. | 0. | 2,500. | 0. |
| 32 Legal fees | 32 | 190. | 0. | 190. | 0. |
| 33 Supplies | 33 | 7,930. | 7,136. | 397. | 397. |
| 34 Telephone | 34 | 6,898. | 5,416. | 741. | 741. |
| 35 Postage and shipping | 35 | 8,287. | 6,630. | 1,243. | 414. |
| 36 Occupancy | 36 | 9,702. | 8,732. | 485. | 485. |
| 37 Equipment rental and maintenance | 37 | | | | |
| 38 Printing and publications | 38 | 10,636. | 10,636. | 0. | 0. |
| 39 Travel | 39 | 38,593. | 36,873. | 860. | 860. |
| 40 Conferences, conventions, and meetings | 40 | | | | |
| 41 Interest | 41 | | | | |
| 42 Depreciation, depletion, etc (attach schedule) | 42 | 6,158. | 0. | 6,158. | 0. |
| 43 Other expenses (itemize): a | 43a | | | | |
| b ADVERTISING/PROMO | 43b | 3,450. | 3,450. | 0. | 0. |
| c AUDIO-VISUAL FEES | 43c | 816. | 816. | 0. | 0. |
| d BANK CHARGES | 43d | 1,194. | 0. | 1,194. | 0. |
| e See Other Expenses Stmt | 43e | 82,827. | 81,666. | 807. | 354. |
| 44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15 | 44 | 347,912. | 274,442. | 50,797. | 22,673. |

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? <input checked="" type="checkbox"/> ENVIRONMENTAL JOURNALISM All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations & section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.) | 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.) | 130,894. |
| b SPONSORSHIP OF VARIOUS REGIONAL CONFERENCES TO EDUCATE JOURNALISTS ENGAGED IN REPORTING ON THE ENVIRONMENT. (Grants and allocations \$ 0.) | 29,678. |
| 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.) | 61,012. |
| d PUBLICATION OF NEWSLETTER ADDRESSING ISSUES RELEVANT TO ENVIRONMENTAL JOURNALISM FOR DISTRIBUTION TO MEMBERS AND SCHOOLS OF JOURNALISM. (Grants and allocations \$ 1,063.) | 52,858. |
| e Other program services (Grants and allocations \$) | |
| f Total of Program Service Expenses (should equal line 44, column (B), program services) | 274,442. |

Part IV Balance Sheets (See instructions)

| | | (A) Beginning of year | | (B) End of year | | |
|---|---|--|----------|--------------------|----------|----------|
| Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only. | | | | | | |
| ASSETS | 45 | Cash — non-interest-bearing | 1,412. | 45 | 17,949. | |
| | 46 | Savings and temporary cash investments | 59,427. | 46 | 118,349. | |
| | 47 a | Accounts receivable | 23,999. | | | |
| | | 47 a | | | | |
| | | b Less: allowance for doubtful accounts | 0. | 15,121. | 47 c | 23,999. |
| | | 47 b | | | | |
| | 48 a | Pledges receivable | 195,000. | | | |
| | | 48 a | | | | |
| | | b Less: allowance for doubtful accounts | 0. | 30,000. | 48 c | 195,000. |
| | | 48 b | | | | |
| | 49 | Grants receivable | | | 49 | |
| | 50 | Receivables from officers, directors, trustees, and key employees (attach schedule) | | | 50 | |
| | 51 a | Other notes & loans receivable (attach schedule) | | | | |
| | | 51 a | | | | |
| | | b Less: allowance for doubtful accounts | | | 51 c | |
| | | 51 b | | | | |
| | 52 | Inventories for sale or use | | | 52 | |
| | 53 | Prepaid expenses and deferred charges | 945. | | 53 | 4,418. |
| | 54 | Investments — securities (attach schedule) | | | 54 | |
| 55 a | Investments — land, buildings, & equipment: basis | | | | | |
| | 55 a | | | | | |
| | b Less: accumulated depreciation (attach schedule) | | | 55 c | | |
| | 55 b | | | | | |
| 56 | Investments — other (attach schedule) | | | 56 | | |
| 57 a | Land, buildings, and equipment: basis | 42,898. | | | | |
| | 57 a | | | | | |
| | b Less: accumulated depreciation (attach schedule) | 29,739. | 13,377. | 57 c | 13,159. | |
| | 57 b | | | | | |
| 58 | Other assets (describe ► <u>INVESTMENT INCOME RECEIVABLE</u>) | 286. | | 58 | 1,897. | |
| 59 | Total assets (add lines 45 through 58) (must equal line 74) | 120,568. | | 59 | 374,771. | |
| LIABILITIES | 60 | Accounts payable and accrued expenses | 3,896. | 60 | 7,675. | |
| | 61 | Grants payable | | 61 | | |
| | 62 | Deferred revenue | | 62 | | |
| | 63 | Loans from officers, directors, trustees, and key employees (attach schedule) | | 63 | | |
| | 64 a | Tax-exempt bond liabilities (attach schedule) | | 64 a | | |
| | | 64 a | | | | |
| | | b Mortgages and other notes payable (attach schedule) | | | 64 b | |
| | 64 b | | | | | |
| 65 | Other liabilities (describe ► _____) | | | 65 | | |
| 66 | Total liabilities (add lines 60 through 65) | 3,896. | | 66 | 7,675. | |
| NET ASSETS OR FUND BALANCES | Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74. | | | | | |
| | 67 | Unrestricted | 55,795. | 67 | 162,194. | |
| | 68 | Temporarily restricted | 50,000. | 68 | 195,000. | |
| | 69 | Permanently restricted | 10,877. | 69 | 9,902. | |
| | Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74. | | | | | |
| | 70 | Capital stock, trust principal, or current funds | | | 70 | |
| | 71 | Paid-in or capital surplus, or land, building, and equipment fund | | | 71 | |
| | 72 | Retained earnings, endowment, accumulated income, or other funds | | | 72 | |
| | 73 | Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) | 116,672. | | 73 | 367,096. |
| | 74 | Total liabilities and net assets/fund balances (add lines 66 and 73) | 120,568. | | 74 | 374,771. |

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

| | | | |
|-----|--|---|----------|
| a | Total revenue, gains, and other support per audited financial statements | a | 598,336. |
| b | Amounts included on line a but not on line 12, Form 990: | | |
| (1) | Net unrealized gains on investments \$ -728. | | |
| (2) | Donated services and use of facilities \$ | | |
| (3) | Recoveries of prior year grants \$ | | |
| (4) | Other (specify): \$ | | |
| | Add amounts on lines (1) through (4) | b | -728. |
| c | Line a minus line b | c | 599,064. |
| d | Amounts included on line 12, Form 990 but not on line a: | | |
| (1) | Investment expenses not included on line 6b, Form 990 \$ | | |
| (2) | Other (specify): \$ | | |
| | Add amounts on lines (1) and (2) | d | |
| e | Total revenue per line 12, Form 990 (line c plus line d) | e | 599,064. |

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

| | | | |
|-----|--|---|----------|
| a | Total expenses and losses per audited financial statements | a | 347,912. |
| b | Amounts included on line a but not on line 17, Form 990: | | |
| (1) | Donated services and use of facilities \$ | | |
| (2) | Prior year adjustments reported on line 20, Form 990 \$ | | |
| (3) | Losses reported on line 20, Form 990 \$ | | |
| (4) | Other (specify): \$ | | |
| | Add amounts on lines (1) through (4) | b | |
| c | Line a minus line b | c | 347,912. |
| d | Amounts included on line 17, Form 990 but not on line a: | | |
| (1) | Investment expenses not included on line 6b, Form 990 \$ | | |
| (2) | Other (specify): \$ | | |
| | Add amounts on lines (1) and (2) | d | |
| e | Total expenses per line 17, Form 990 (line c plus line d) | e | 347,912. |

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

| (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 plans and deferred compensation | (E) Expense account and other allowances |
|--|--|---|---|--|
| BETH PARKE ELKINS PARK, PA. | EXEC. DIR. 40 | 52,552. | 1,249. | 0. |
| SEE ATTACHED LIST OF OTHER OFFICERS | SEE LIST 00 | 0. | 0. | 0. |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

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 |
| 78a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | 78a | X |
| 78b | If 'Yes,' has it filed a tax return on Form 990-T for this year? | 78b | |
| 79 | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement | 79 | X |
| 80a | 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? | 80a | X |
| 80b | If 'Yes,' enter the name of the organization _____ and check whether it is _____ exempt or _____ nonexempt. | | |
| 81a | Enter the amount of political expenditures, direct or indirect, as described in the instructions | 81a | 0. |
| 81b | Did the organization file Form 1120-POL for this year? | 81b | X |
| 82a | 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? | 82a | X |
| 82b | 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.) | 82b | 46,485. |
| 83a | Did the organization comply with the public inspection requirements for returns and exemption applications? | 83a | X |
| 83b | Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | 83b | X |
| 84a | Did the organization solicit any contributions or gifts that were not tax deductible? | 84a | X |
| 84b | If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 84b | |
| 85a | 501(c)(4), (5), or (6) organizations – a Were substantially all dues nondeductible by members? | 85a | |
| 85b | Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 85b | |
| | If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year. | | |
| 85c | Dues, assessments, and similar amounts from members | 85c | |
| 85d | Section 162(e) lobbying and political expenditures | 85d | |
| 85e | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices | 85e | |
| 85f | Taxable amount of lobbying and political expenditures (line 85d less 85e) | 85f | |
| 85g | Does the organization elect to pay the section 6033(e) tax on the amount in 85f? | 85g | |
| 85h | 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? | 85h | |
| 86a | 501(c)(7) organizations – Enter: a Initiation fees and capital contributions included on line 12 | 86a | |
| 86b | Gross receipts, included on line 12, for public use of club facilities | 86b | |
| 87a | 501(c)(12) organizations – Enter: a Gross income from members or shareholders | 87a | |
| 87b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 87b | |
| 88 | At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If 'Yes,' complete Part IX | 88 | X |
| 89a | 501(c)(3) organizations – Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0. | | |
| 89b | 501(c)(3) and 501(c)(4) organizations – Did the organization engage in any section 4958 excess benefit transaction during the year? If 'Yes,' attach a statement explaining each transaction | 89b | X |
| | c Enter: Amount of tax paid by the organization managers or disqualified persons during the year under section 4912, 4955, and 4958 ▶ 0. | | 0. |
| | d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0. | | 0. |
| 90a | List the states with which a copy of this return is filed ▶ PENNSYLVANIA | | |
| 90b | Number of employees employed in the pay period that includes March 12, 1998 (see instructions) | 90b | 5 |
| 91 | The books are in care of ▶ BETH PARKE Telephone number ▶ (215) 836-9970 Located at ▶ P.O. BOX 27280 PHILADELPHIA PA ZIP + 4 ▶ 19118-0280 | | |
| 92 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 | | |

Part VII Analysis of Income-Producing Activities (See instructions.)

| | Unrelated business income | | Excluded by section 512, 513, or 514 | | (E) Related or exempt function income |
|--|---------------------------|---------------|--------------------------------------|---------------|---|
| | (A) Business code | (B) Amount | (C) Exclusion code | (D) Amount | |
| 93 Program service revenue: | | | | | |
| a SUBSCRIPTIONS | | | | | 1,491. |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees & contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | 32,282. |
| 95 Int on savings & temporary cash invmnts | | | 14 | 3,737. | |
| 96 Dividends and interest from securities | | | 14 | 1,976. | |
| 97 Net rental income or (loss) from real estate: | | | | | |
| a debt-financed property | | | | | |
| b not debt-financed property | | | | | |
| 98 Net rental income or (loss) from pers prop | | | | | |
| 99 Other investment income | | | | | |
| 100 Gain or (loss) from sales of assets other than inventory | | | 18 | -172. | |
| 101 Net income or (loss) from special events | | | | | |
| 102 Gross profit or (loss) from sales of inventory | | | | | |
| 103 Other revenue | | | | | |
| a MAILING LIST | | | 13 | 26,743. | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| 104 Subtotal (add columns (B), (D), & (E)) | | | | 32,284. | 33,773. |
| 105 Total (add line 104, columns (B), (D), and (E)) | | | | | 66,057. |

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

| Line No. | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). |
|----------|---|
| LINE 93 | PROVIDE SERVICE TO BOTH MEMBERS AND NON-MEMBERS WHICH IN TURN |
| | AND PROVIDES FOR THE CONTRIBUTIONS THAT ARE MADE WHICH PROMOTE THE |
| LINE 94 | EXCHANGE OF INFORMATION ON CURRENT ENVIRONMENTAL ISSUES. |

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the 'Yes' box on line 88 is checked.)

| Name, address, and employer identification number of corporation or partnership | Percentage of ownership interest | Nature of business activities | Total income | End-of-year assets |
|---|----------------------------------|-------------------------------|--------------|--------------------|
| | % | | | |
| | % | | | |
| | % | | | |
| | % | | | |

Please Sign Here
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (See instructions.)
 Signature of Officer: *John A. Paetz* Executive Director Date: 4/29/99 Type or Print Name and Title: EXECUTIVE DIRECTOR

Paid Preparer's Use Only
 Preparer's Signature: *Clifford H. Palm CPA* Date: 04/27/99 Check if self-employed: Preparer's Social Security Number: 174-48-4803
 Firm's Name (or yours if self-employed) and Address: CLIFFORD H. PALM CPA, 2399 GREENSWARD NORTH, WARRINGTON, PA ZIP + 4: 18976-2087 EIN: 23-2225871

(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.

OMB No. 1545-0047

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

| | |
|--|---|
| Name of the Organization SOCIETY ENVIRONMENTAL JOURNALISTS INC | 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.')

| (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 |
|---|--|------------------|---|--|
| NONE | | 0. | 0. | 0. |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of other employees paid over \$50,000 ▶ | NONE | | | |

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.')

| (a) Name and address of each independent contractor paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| NONE | | 0. |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total number of others receiving over \$50,000 for professional services ▶ | NONE | |

Part III Statements About Activities

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?

1 X

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.

2 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:

a Sale, exchange, or leasing of property? 2a X

b Lending of money or other extension of credit? 2b X

c Furnishing of goods, services, or facilities? 2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? 2d X

e Transfer of any part of its income or assets? 2e X

If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.

3 Does the organization make grants for scholarships, fellowships, student loans, etc? 3 X

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

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

Table with 2 columns: (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) 1997 | (b) 1996 | (c) 1995 | (d) 1994 | (e) Total |
|---|---|--------------------|-------------|-------------|-----------------------|
| 15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) | 220,180. | 325,741. | 292,198. | 215,934. | 1,054,053. |
| 16 Membership fees received | 31,290. | 29,430. | 24,910. | 26,687. | 112,317. |
| 17 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 | 22,850. | 16,843. | 20,786. | 16,842. | 77,321. |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 3,165. | 7,984. | 4,022. | 2,309. | 17,480. |
| 19 Net income from unrelated business activities not included in line 18 | 0. | 0. | 0. | 0. | 0. |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | 0. | 0. | 0. | 0. | 0. |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | 0. | 0. | 0. | 0. | 0. |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets | 0. | 0. | 0. | 0. | 0. |
| 23 Total of lines 15 through 22 | 277,485. | 379,998. | 341,916. | 261,772. | 1,261,171. |
| 24 Line 23 minus line 17 | 254,635. | 363,155. | 321,130. | 244,930. | 1,183,850. |
| 25 Enter 1% of line 23 | 2,775. | 3,800. | 3,419. | 2,618. | |
| 26 Organizations described on lines 10 or 11: | a Enter 2% of amount in column (e), line 24 | | | | 26a |
| 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 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts | | | | | 26b |
| c Total support for Section 509(a)(1) test: Enter line 24, column (e) | | | | | 26c |
| d Add: Amounts from column (e) for lines: | 18 | 19 | | | 26d |
| | 22 | 26b | | | |
| e Public support (line 26c minus line 26d total) | | | | | 26e |
| f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) | | | | | 26f % |
| 27 Organizations described on line 12: | | | | | |
| 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: | | | | | |
| (1997) | 0. | (1996) | 0. | (1995) | 0. |
| (1994) | | | | | 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 larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) 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: | | | | | |
| (1997) | 0. | (1996) | 0. | (1995) | 0. |
| (1994) | | | | | 0. |
| c Add: Amounts from column (e) for lines: | 15 | 16 | | | 27c |
| | 17 | 20 | 21 | | |
| | 77,321. | 0. | 0. | | |
| d Add: Line 27a total | 0. | and line 27b total | 0. | | |
| e Public support (line 27c total minus line 27d total) | | | | | 27e 1,243,691. |
| f Total support for Section 509(a)(2) test: Enter amount on line 23, column (e) | 27f 1,261,171. | | | | |
| g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) | | | | | 27g 98.61 % |
| h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) | | | | | 27h 1.39 % |

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1994 through 1997, 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? | 32a | |
| | b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | 32b | |
| | c 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 | |
| | 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? | 33a | |
| | b Admissions policies? | 33b | |
| | c Employment of faculty or administrative staff? | 33c | |
| | d Scholarships or other financial assistance? | 33d | |
| | e Educational policies? | 33e | |
| | f Use of facilities? | 33f | |
| | g Athletic programs? | 33g | |
| | h Other extracurricular activities? | 33h | |
| | If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- | | |
| 34a | Does the organization receive any financial aid or assistance from a governmental agency? | 34a | |
| | 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. | 35 | |

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.

| Limits on Lobbying Expenditures | | (a) Affiliated group totals | (b) To be completed for all electing organizations |
|--|---|---|---|
| (The term 'expenditures' means amounts paid or incurred.) | | | |
| 36 | Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | |
| 37 | Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | |
| 38 | Total lobbying expenditures (add lines 36 and 37) | 38 | |
| 39 | Other exempt purpose expenditures | 39 | |
| 40 | Total exempt purpose expenditures (add lines 38 and 39) | 40 | |
| 41 | Lobbying nontaxable amount. Enter the amount from the following table - | | |
| | If the amount on line 40 is - | | |
| | The lobbying nontaxable amount is - | | |
| | Not over \$500,000 | 20% of the amount on line 40 | |
| | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | |
| | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | 41 |
| | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | |
| | Over \$17,000,000 | \$1,000,000 | |
| 42 | Grassroots nontaxable amount (enter 25% of line 41) | 42 | |
| 43 | Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 | 43 | |
| 44 | Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 | 44 | |
| Caution: 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) 1998 | (b) 1997 | (c) 1996 | (d) 1995 | (e) Total |
| 45 | Lobbying nontaxable amount | | | | |
| 46 | Lobbying ceiling amount (150% of line 45(e)) | | | | |
| 47 | Total lobbying expenditures | | | | |
| 48 | Grassroots nontaxable amount | | | | |
| 49 | Grassroots ceiling amount (150% of line 48(e)) | | | | |
| 50 | 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:

| | Yes | No | Amount |
|--|-----|----|--------|
| a Volunteers | | | |
| b Paid staff or management (include compensation in expenses reported on lines c through h) | | | |
| c Media advertisements | | | |
| d Mailings to members, legislators, or the public | | | |
| e Publications, or published or broadcast statements | | | |
| f Grants to other organizations for lobbying purposes | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means | | | |
| i Total lobbying expenditures (add lines c through h) | | | |

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

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.
▶ Attach this form to your return.

1998
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| | | |
|---|---|----------------------------------|
| Name(s) Shown on Return SOCIETY ENVIRONMENTAL JOURNALISTS INC | Business or Activity to Which This Form Relates Form 990, page 2 | Identifying Number 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.)

| | | |
|---|-------------------------------------|-------------------------|
| 1 Maximum dollar limitation. If an enterprise zone business, see instructions | 1 | \$18,500. |
| 2 Total cost of Section 179 property placed in service. See instructions | 2 | |
| 3 Threshold cost of Section 179 property before reduction in limitation | 3 | \$200,000. |
| 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | | |
| (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| | | |
| 7 Listed property. Enter amount from line 27 | 7 | |
| 8 Total elected cost of Section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 Carryover of disallowed deduction from 1997. See instructions | 10 | |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) | 11 | |
| 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 Carryover of disallowed deduction to 1999. Add lines 9 and 10, less line 12 | ▶ 13 | |

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 1998 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)

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only — see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 15 a 3-year property | | | | | | |
| b 5-year property | | 5,940. | 5.0 yrs | HY | 200DB | 1,187. |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27.5 yrs | MM | S/L | |
| i Nonresidential real property | | | 39 yrs | MM | S/L | |

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

| | | | | | | |
|-----------------|--|--|--------|----|-----|--|
| 16 a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

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

| | | |
|---|----|--------|
| 17 GDS and ADS deductions for assets placed in service in tax years beginning before 1998 | 17 | 4,971. |
| 18 Property subject to Section 168(f)(1) election | 18 | |
| 19 ACRS and other depreciation | 19 | |

Part IV Summary (See instructions)

| | | |
|--|----|--------|
| 20 Listed property. Enter amount from line 26 | 20 | |
| 21 Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions | 21 | 6,158. |
| 22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs | 22 | |

**Schedule of Contributors Donating \$5,000 or
More in Money, Securities, or Other Property**

1998

(Not Open For Public Inspection.)

Attach to return

| | |
|---|-------------------------------|
| Name SOCIETY ENVIRONMENTAL JOURNALISTS INC | Employer ID No. 52-0194031 |
|---|-------------------------------|

Page Number 1

| Contributor's Name and Address | Description | Date Received | Amount Received |
|---|----------------------|---------------|-----------------|
| TURNER FOUNDATION, INC. 1 CNN CENTER - SUITE 1090 ATLANTA GA 30303 | CASH CONTRIBUTION | Various | 40,000. |
| LYNDHURST FOUNDATION 517 EAST FIFTH STREET CHATTANOOGA TN 37403-1826 | CASH CONTRIBUTION | 02/13/98 | 10,000. |
| SCRIPPS HOWARD FOUNDATION 312 WALNUT STREET, 28TH FLOOR CINCINNATI OH 45202 | CASH CONTRIBUTION | 05/18/98 | 5,000. |
| N INSTITUTE ENV HEALTH SCIENCES P.O. BOX 12233 RESEARCH T PARK NC 27709 | CASH CONTRIBUTION | 09/25/98 | 5,000. |
| THE GEORGE GUND FOUNDATION 45 PROSPECT AVENUE WEST CLEVELAND OH 44115 | CASH CONTRIBUTION | 04/03/98 | 20,000. |
| THE HEWLETT FOUNDATION 525 MIDDLEFIELD ROAD SUITE 200 MENLO PARK CA 94025-3495 | CASH CONTRIBUTION | Various | 175,000. |
| THE MCLEAN CONTRIBUTIONSHIP 945 HAVERFORD ROAD BRYN MAWR PA 19010-3878 | CASH CONTRIBUTION | 10/06/98 | 5,000. |
| W. ALTON JONES FOUNDATION 232 EAST HIGH STREET CHARLOTTESVILLE VA 22902-5178 | CASH CONTRIBUTION | Various | 150,000. |
| JOHN & JAMES KNIGHT FOUNDATION 2 S BISCAYNE BLVD - SUITE 3800 MIAMI FL 33131-1803 | CASH CONTRIBUTION | Various | 50,000. |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Form 990, Page 1, Part I, Line 8A

Gain or Loss (Securities) Statement

| (a) Date Acquired | (b) Date Sold | (c) Gross Sales Price | (d) Cost/Other Basis | (e) Expense of Sale | Gain or (Loss) |
|-------------------------|---------------------|-----------------------------|----------------------------|---------------------------|----------------|
| 12/24/96 | 09/16/98 | 1,028. | 1,163. | 0. | -135. |
| 08/07/98 | 12/21/98 | 19,963. | 20,000. | 0. | -37. |
| Total | | <u>20,991.</u> | <u>21,163.</u> | <u>0.</u> | <u>-172.</u> |

Form 990, Page 2, Part II, Line 43

Other Expenses Stmt

| | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|------------------------------|----------------|----------------------------|----------------------------------|--------------------|
| Other expenses (itemize): | | | | |
| CATERING/FACILITIES | 19,531. | 19,531. | 0. | 0. |
| CONSULTANTS | 35,501. | 35,501. | 0. | 0. |
| INSURANCE | 4,044. | 3,489. | 310. | 245. |
| MEMBERSHP MAIL LIST | 632. | 632. | 0. | 0. |
| MINORITY/FELLOWSHIP | 2,519. | 2,519. | 0. | 0. |
| RESOURCE/MEMBERSHIP | 2,561. | 1,955. | 497. | 109. |
| SUPPLIES & POSTAGE | 12,545. | 12,545. | 0. | 0. |
| TRANSPORTATION/TOUR | 5,494. | 5,494. | 0. | 0. |
| Total | <u>82,827.</u> | <u>81,666.</u> | <u>807.</u> | <u>354.</u> |

SOCIETY ENVIRONMENTAL JOURNALISTS INC

52-0194031

2

Supporting Statement of:

Form 990 p 1/Line 20

| Description | Amount |
|--------------------------------|--------------|
| UNREALIZED LOSS ON INVESTMENTS | -728. |
| Total | <u>-728.</u> |

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