

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 1997 calendar year, Or tax year period beginning 1997, and ending 19

B Check if: Change of address Initial return Final return Amended return

C Name of organization SOCIETY ENVIRONMENTAL JOURNALISTS, INC. Number & street (or P.O. box if mail is not delivered to street addr) Room/suite P.O. BOX 27280 City, Town or Country State ZIP + 4 PHILADELPHIA PA 19118-0280

D Employer Identification Number 52-0194031 E State registration number 12648 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

H (a) Is this a group return filed for affiliates? Yes No (b) If 'Yes,' enter the number of affiliates for which this return is filed (c) Is this a separate return filed by an organization covered by a group ruling? Yes No

I If either box in H is checked 'Yes,' enter four-digit group exemption number (GEN) J Accounting method: Cash Accrual 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 columns for Revenue, Expenses, and Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 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); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less: direct expenses; 9c Net income or (loss); 10a Gross sales of inventory; 10b Less: cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 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.

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 \$ 1,850. non-cash \$)	22	1,850.	1,850.		
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	46,800.	28,080.	4,680.	14,040.
26 Other salaries and wages	26	92,566.	68,506.	24,060.	0.
27 Pension plan contributions	27				
28 Other employee benefits	28	19,000.	13,165.	3,921.	1,914.
29 Payroll taxes	29	8,865.	6,144.	1,828.	893.
30 Professional fundraising fees	30				
31 Accounting fees	31	1,910.	0.	1,910.	0.
32 Legal fees	32	1,598.	0.	1,598.	0.
33 Supplies	33	8,245.	7,421.	412.	412.
34 Telephone	34	10,682.	8,433.	1,124.	1,125.
35 Postage and shipping	35	7,765.	6,213.	1,164.	388.
36 Occupancy	36	9,746.	8,773.	486.	487.
37 Equipment rental and maintenance	37				
38 Printing and publications	38	10,333.	10,333.	0.	0.
39 Travel	39	21,083.	20,011.	536.	536.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	6,308.	0.	6,308.	0.
43 Other expenses (itemize): a	43a				
b AUDIO-VISUAL FEES	43b	2,609.	2,609.	0.	0.
c BANK CHARGES	43c	1,223.	0.	1,223.	0.
d CATERING/FACILITIES	43d	24,690.	24,690.	0.	0.
e See Line 43 Statement	43e	91,643.	90,007.	1,097.	539.
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	366,916.	296,235.	50,347.	20,334.

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? <u>ENVIRONMENTAL JOURNALISM</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a <u>SPONSORSHIP OF AN ANNUAL NATIONAL CONFERENCE TO EDUCATE JOURNALISTS ENGAGED IN REPORTING ON THE ENVIRONMENT.</u> (Grants and allocations \$ 0.)	141,321.
b <u>SPONSORSHIP OF VARIOUS REGIONAL CONFERENCE TO EDUCATE JOURNALISTS ENGAGED IN REPORTING ON THE ENVIRONMENT.</u> (Grants and allocations \$ 0.)	30,688.
c <u>DATABASE MANAGEMENT INFORMATION ON JOURNALISTS, STUDENTS, AND EDUCATORS WHO HAVE AN INTREST IN ENVIRONMENTAL ISSUES WHICH IS DISTRIBUTED TO BOTH MEMBERS AND NON-MEMBERS.</u> (Grants and allocations \$ 0.)	65,991.
d <u>PUBLICATION OF NEWSLETTER ADDRESSING ISSUES RELEVANT TO ENVIRONMENTAL JOURNALISM FOR DISTRIBUTION TO MEMBERS AND SCHOOLS OF JOURNALISM.</u> (Grants and allocations \$ 0.)	58,235.
e Other program services (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	296,235.

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	45 Cash – non-interest-bearing		45 1,412.
	46 Savings and temporary cash investments	143,460.	46 59,427.
	47a Accounts receivable	47a 15,121.	
	b Less: allowance for doubtful accounts	47b	47c 15,121.
	48a Pledges receivable	48a 30,000.	
	b Less: allowance for doubtful accounts	48b	48c 30,000.
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50
	51a Other notes & loans receivable (attach schedule)	51a	
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	2,805.	53 945.
	54 Investments – securities (attach schedule)		54
	55a Investments – land, buildings, & equipment: basis	55a	
	b Less: accumulated depreciation (attach schedule)	55b	55c
	56 Investments – other (attach schedule)		56
	57a Land, buildings, and equipment: basis	57a 36,958.	
	b Less: accumulated depreciation (attach schedule)	57b 23,581.	57c 13,377.
	58 Other assets (describe ► <u>INVESTMENT INCOME RECEIVABLE</u>)		58 286.
59 Total assets (add lines 45 through 58) (must equal line 74)	269,145.	59 120,568.	
LIABILITIES	60 Accounts payable and accrued expenses	5,159.	60 3,896.
	61 Grants payable		61
	62 Deferred revenue		62
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63
	64a Tax-exempt bond liabilities (attach schedule)		64a
	b Mortgages and other notes payable (attach schedule)		64b
	65 Other liabilities (describe ► _____)		65
	66 Total liabilities (add lines 60 through 65)	5,159.	66 3,896.
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	146,744.	67 55,795.
	68 Temporarily restricted	105,000.	68 50,000.
	69 Permanently restricted	12,242.	69 10,877.
	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)	263,986.	73 116,672.
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	269,145.	74 120,568.

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.)

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

a Total revenue, gains, and other support per audited financial statements	a	219,602.	a Total expenses and losses per audited financial statements	a	366,916.
b Amounts included on line a but not on line 12, Form 990:			b Amounts included on line a but not on line 17, Form 990:		
(1) Net unrealized gains on investments \$ -580.			(1) Donated services and use of facilities \$		
(2) Donated services and use of facilities \$			(2) Prior year adjustments reported on line 20, Form 990 \$		
(3) Recoveries of prior year grants \$			(3) Losses reported on line 20, Form 990 \$		
(4) Other (specify):			(4) Other (specify):		
----- \$			----- \$		
Add amounts on lines (1) through (4)	b	-580.	Add amounts on lines (1) through (4)	b	
c Line a minus line b	c	220,182.	c Line a minus line b	c	366,916.
d Amounts included on line 12, Form 990 but not on line a :			d Amounts included on line 17, Form 990 but not on line a :		
(1) Investment expenses not included on line 6b, Form 990 \$			(1) Investment expenses not included on line 6b, Form 990 \$		
(2) Other (specify):			(2) Other (specify):		
----- \$			----- \$		
Add amounts on lines (1) and (2)	d		Add amounts on lines (1) and (2)	d	
e Total revenue per line 12, Form 990 (line c plus line d)	e	220,182.	e Total expenses per line 17, Form 990 (line c plus line d)	e	366,916.

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 & deferred compensation	(E) Expense account and other allowances
BETH PARKE ELKINS PARK, PA.	EXEC. DIR. 40	46,800.	0.	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		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.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		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?		X
80b	If 'Yes,' enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions 81 a 0.		
81b	Did the organization file Form 1120-POL for this year?		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?	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.) 82 b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6) organizations – a Were substantially all dues nondeductible by members?		
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
	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		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?		
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?		
86a	501(c)(7) organizations – Enter: a Initiation fees and capital contributions included on line 12		
86b	Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) organizations – Enter: a Gross income from members or shareholders		
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
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		X
89a	501(c)(3) organizations – Enter: Amount of tax paid 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		X
	c Enter: Amount of tax paid by the organization managers or disqualified persons during the year under section 4912, 4955, and 4958 ▶ 0.		
	d Enter: Amount of tax in 89c, above, reimbursed by the organization ▶ 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, 1997 (see instructions)		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 <input type="checkbox"/> 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.)

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include items like Program service revenue, Subscriptions, Membership dues, and Total.

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.)

Table with 2 columns: 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.

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

Table with 5 columns: 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.)

Preparer's Signature: Clifford H. Palm CPA, Date: 05/24/98, Check if self-employed: [X], Preparer's Social Security Number: 174-48-4803, Firm's Name: CLIFFORD H. PALM CPA, Address: 2399 GREENSWARD NORTH, WARRINGTON, VA, EIN: 23-2225871, ZIP + 4: 18976-2087

Organization Exempt Under Section 501(c)(3)
 (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.

1997

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 Identification Number

SOCIETY ENVIRONMENTAL JOURNALISTS INC

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.

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		

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? 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.		X
2a	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?		X
2b	b Lending of money or other extension of credit?		X
2c	c Furnishing of goods, services, or facilities?		X
2d	d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
2e	e Transfer of any part of its income or assets? If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc?		X
4	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 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) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	325,741.	292,198.	215,934.	193,387.	1,027,260.
16 Membership fees received	29,430.	24,910.	26,687.	23,263.	104,290.
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	16,843.	20,786.	16,842.	16,056.	70,527.
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	7,984.	4,022.	2,309.	3,012.	17,327.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	379,998.	341,916.	261,772.	235,718.	1,219,404.
24 Line 23 minus line 17	363,155.	321,130.	244,930.	219,662.	1,148,877.
25 Enter 1% of line 23	3,800.	3,419.	2,618.	2,357.	
26 Organizations described in 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 1993 through 1996 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:	(1996) _____	(1995) _____	(1994) _____	(1993) _____	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:	(1996) _____	(1995) _____	(1994) _____	(1993) _____	0.
c Add: Amounts from column (e) for lines:	15 _____	16 _____			27c
	17 _____	20 _____			
d Add: Line 27a total _____ and line 27b total _____ ▶					27d
e Public support (line 27c total minus line 27d total) ▶					27e
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶					27f \$ 1,219,404.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g 98.58 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h 1.42 %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1996, 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.) ----- -----		
34a	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.

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for all electing organizations
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 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	41		
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) 1997	(b) 1996	(c) 1995	(d) 1994	(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 (See instructions.)
(For reporting only by organizations that did not complete Part VI-A)

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)

1997

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 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.)

1	Maximum dollar limitation. If an enterprise zone business, see instructions	1	\$18,000.
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 1996. 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 1998. 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 1997 Tax Year
(Do Not Include Listed Property)

Section A – General Asset Account Election

14 If you are making the election under section 168(j)(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
15a 3-year property						
b 5-year property		1,806.	5.0 yrs	HY	SL	181.
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)

16a 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 1997	17	6,127.
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	6,308.
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	

1997 Federal 990 Depreciation Report
Regular Tax

Activity: Form 990 page 2 - 1997
 Total cost of goods sold

Description	In Service	Cost	Land	Bus %	Type	Class	Conv	Depr
	Disposed	Basis	179	Listed	Meth	Life	Year	Prior
	Cost of Goods Sold							
FURNITURE AND EQUIPMEN	12/31/97	1,806.		100.00	MACRS	5	HY	181.
		1,806.			SL	5.00	1	0.
FURNITURE AND EQUIPMEN	12/31/96	5,380.		100.00	MACRS	10	HY	538.
		5,380.			SL	10.00	2	538.
FURNITURE AND EQUIPMEN	12/31/95	1,932.		100.00	MACRS	5	HY	386.
		1,932.			SL	5.00	3	579.
FURNITURE AND EQUIPMEN	12/31/94	9,954.		100.00	MACRS	5	HY	1,991.
		9,954.			SL	5.00	4	4,977.
FURNITURE AND EQUIPMEN	12/31/93	14,886.		100.00	MACRS	5	HY	2,977.
		14,886.			SL	5.00	5	10,419.
FURNITURE AND EQUIPMEN	12/31/92	647.		100.00	MACRS	5	HY	0.
		647.			SL	5.00	6	647.
FURNITURE AND EQUIPMEN	12/31/96	2,354.		100.00	MACRS	10	HY	235.
		2,354.			SL	10.00	2	113.
Total		36,959.						6,308.
		36,959.						17,273.

1997 Federal 990 Depreciation Report
Alternative Minimum Tax

Activity: Form 990 page 2 - 1997
 Passive preference Passive adjustment

Description	Real	Passive	AMT Cost	AMT Life	AMT Depr	AMT Adj
			AMT Basis	AMT Meth	AMT Prior	AMT Pref
FURNITURE AND EQUIPMENT	<input type="checkbox"/>	<input type="checkbox"/>	1,806.	5.00	181.	0.
			1,806.	SL		
FURNITURE AND EQUIPMENT	<input type="checkbox"/>	<input type="checkbox"/>	5,380.	10.00	538.	0.
			5,380.	SL	538.	
FURNITURE AND EQUIPMENT	<input type="checkbox"/>	<input type="checkbox"/>	1,932.	5.00	386.	0.
			1,932.	SL	579.	
FURNITURE AND EQUIPMENT	<input type="checkbox"/>	<input type="checkbox"/>	9,954.	5.00	1,991.	0.
			9,954.	SL	4,977.	
FURNITURE AND EQUIPMENT	<input type="checkbox"/>	<input type="checkbox"/>	14,886.	5.00	2,977.	0.
			14,886.	SL	10,420.	
FURNITURE AND EQUIPMENT	<input type="checkbox"/>	<input type="checkbox"/>	647.	5.00	0.	0.
			647.	SL	647.	
FURNITURE AND EQUIPMENT	<input type="checkbox"/>	<input type="checkbox"/>	2,354.	10.00	235.	0.
			2,354.	SL	113.	
Total			36,959.		6,308.	0.
			36,959.		17,274.	

Form 990, Page 1, line 8A

Line 8A Statement

(a) Date Acquired	(b) Date Sold	(c) Gross Sales Price	(d) Cost/Other Basis	(e) Expense of Sale	Gain or (Loss)
05/22/96	02/13/97	19,963.	20,000.	0.	-37.
11/26/96	05/09/97	25,993.	26,000.	0.	-7.
05/22/96	05/27/97	18,000.	18,000.	0.	0.
07/02/97	08/28/97	9,962.	10,000.		-38.
07/02/97	08/28/97	9,948.	10,000.		-52.
06/11/97	12/10/97	17,941.	18,000.		-59.
Total		101,807.	102,000.	0.	-193.

Form 990, Page 2, Part II, Line 43

Line 43 Statement

Other expenses (itemize): a _____					
CONSULTANTS	28,243.	28,045.	198.	0.	
INSURANCE	7,260.	6,268.	564.	428.	
MEMBERSHP DIRECTORY	15,043.	15,043.	0.	0.	
MEMBERSHP MAIL LIST	2,876.	2,876.	0.	0.	
MINORITY/FELLOWSHIP	8,657.	8,657.	0.	0.	
PROMOTION/ADVETISNG	5,856.	5,856.	0.	0.	
RESOURCE/MEMBERSHIP	2,465.	2,019.	335.	111.	
SUPPLIES & POSTAGE	7,075.	7,075.	0.	0.	
TRANSPORTATION/TOUR	14,168.	14,168.	0.	0.	
Total	91,643.	90,007.	1,097.	539.	

Supporting Statement of:

Form 990 p 1/Line 20

Description	Amount
UNREALIZED LOSS ON INVESTMENTS	-580.
Total	-580.

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

OMB No. 1545-0148

Department of the Treasury
Internal Revenue Service

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

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

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

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 17, 19 98, to file (check only one):

<input type="checkbox"/> Form 706-GS(D)	<input type="checkbox"/> Form 990-T (401(a) or 408(a) trust)	<input type="checkbox"/> Form 1120-ND (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)	<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

2a For calendar year 19 97, 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 REQUIRED TAX AND AUDIT INFORMATION IN ORDER TO PREPARE AN ACCURATE AND COMPLETE FEDERAL 990 TAX RETURN.

5a 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 \$ _____

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 \$ _____

c **Balance due.** Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required \$ - 6 -

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 ► Cliff H. Palm Title ► CPA Date ► 05/15/98

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 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: _____

Director _____ By: _____ 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 CLIFFORD H. PALM CPA	Apt or Suite No.
	Number and Street (or P.O. box number, if mail is not delivered to street address) 2399 GREENSWARD NORTH	
	City, Town, or Post Office. For a Foreign Address, See Instructions. WARRINGTON	State ZIP Code PA 18976-2087

BAA For Paperwork Reduction Act Notice, see separate instructions.