

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2001

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year beginning 07/01, 2001, and ending 06/30/2002

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

RIVERKEEPER, INC

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

25 WING & WING

City or town, state or country, and ZIP + 4

GARRISON, NY 10524

D Employer identification number

13-3204621

E Telephone number

(845) 424-4149

F Accounting method: ☐ Cash ☒ Accrual
Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☒ No
(If "No," attach a list See instructions)H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit GEN ▶

M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

G Web site WWW.RIVERKEEPER.ORG

J Organization type (check only one) ☒ 501(c)(3) (insert no) 4947(a)(1) or 527K 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 the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,923,662

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

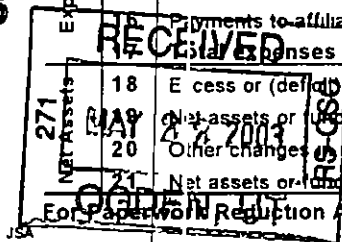
1	Contributions, gifts, grants, and similar amounts received	STMT 1	1a	1,523,563	1d	1,589,164
a	Direct public support		1b			
b	Indirect public support		1c	65,601		
c	Government contributions (grants)					
d	Total (add lines 1a through 1c) (cash \$ 1,589,164 noncash \$)					
2	Program service revenue including government fees and contracts (from Part VII, line 93)				2	
3	Membership dues and assessments				3	
4	Interest on savings and temporary cash investments				4	29,723
5	Dividends and interest from securities				5	
6a	Gross rents		6a			
b	Less rental expenses		6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)				6c	
7	Other investment income (describe ▶)				7	
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a			
b	Less cost or other basis and sales expenses	(B) Other	8b			
c	Gain or (loss) (attach schedule)		8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))				8d	
9	Special events and activities (attach schedule)					
a	Gross revenue (not including \$ 649,931 of contributions reported on line 1a)	STMT 2 STMT 3	9a	303,342		
b	Less direct expenses other than fundraising expenses		9b	108,180		
c	Net income or (loss) from special events (subtract line 9b from line 9a)				9c	195,162
10a	Gross sales of inventory, less returns and allowances		10a			
b	Less cost of goods sold		10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				10c	
11	Other revenue (from Part VII line 103)				11	1,433
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				12	1,815,482
13	Program services (from line 44, column (B))				13	1,667,601
14	Management and general (from line 44, column (C))				14	65,644
15	Fundraising (from line 44, column (D))				15	397,800
16	Payments to affiliates (attach schedule)				16	
17	Net assets or fund balances (add lines 16 and 44, column (A))				17	2,131,045
18	Excess or (deficit) for the year (subtract line 17 from line 12)				18	-315,563
19	Net assets or fund balances at beginning of year (from line 73, column (A))				19	2,400,152
20	Other changes in net assets or fund balances (attach explanation)				20	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				21	2,084,589

For Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2001)

JUN 18 '03

SCANNED



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. (See Specific Instructions on page 21.)

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 \$ _____ noncash \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25	59,444.	5,944	23,778
26 Other salaries and wages	26	853,474.	668,663	13,000
27 Pension plan contributions	27	15,916.	11,914	999
28 Other employee benefits	28	135,607.	119,545	5,364
29 Payroll taxes	29	61,060	55,773	3,010
30 Professional fundraising fees	30	53,034		
31 Accounting fees	31	19,610	10,105	5,383
32 Legal fees	32	29,245	29,147	49
33 Supplies	33	67,126	46,980	3,205
34 Telephone	34	30,886.	25,874	2,116
35 Postage and shipping	35	21,078.	11,717	848
36 Occupancy	36	30,645	8,903	281
37 Equipment rental and maintenance	37	57,452	49,071	3,677
38 Printing and publications	38	64,931	38,147	142
39 Travel	39	58,689	29,875	1,107
40 Conferences, conventions, and meetings	40	5,740.	5,129	
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42	24,298	19,439	1,214
43 Other expenses not covered above (itemize) STMT 4	43a	542,810	531,375	1,471
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	2,131,045	1,667,601	65,644

Joint Costs Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ 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 (See Specific Instructions on page 24)What is the organization's primary exempt purpose? **ENVIRONMENTAL PROTECTION**

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) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

a STMT 5	
(Grants and allocations \$ _____)	1,667,601
b	
(Grants and allocations \$ _____)	
c	
(Grants and allocations \$ _____)	
d	
(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,667,601

Part IV Balance Sheets (See Specific Instructions on page 24)

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	88,619	45	5,962
	46	Savings and temporary cash investments		1,631,000	46	1,584,818
	47a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b		47c	
	48a	Pledges receivable	48a	356,875		
	b	Less allowance for doubtful accounts	48b		48c	356,875
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventory for sale or use			52	
	53	Prepaid expenses and deferred charges		6,690	53	12,572
	54	Investments - securities (attach schedule)			54	
	55a	Investments - land, buildings, and equipment basis	55a			
	b	Less accumulated depreciation (attach schedule)	55b		55c	
56	Investments - other (attach schedule)			56		
57a	Land, buildings, and equipment basis	57a	209,032			
b	Less accumulated depreciation (attach schedule)	57b	81,854	128,887	57c	127,178
58	Other assets (describe ►)				58	
59	Total assets (add lines 45 through 58) (must equal line 74)			2,463,612	59	2,087,405
Liabilities	60	Accounts payable and accrued expenses	63,460	60	2,816
	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)			63,460	66	2,816
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		1,624,334	67	1,244,620
	68	Temporarily restricted		775,818	68	839,969
	69	Permanently restricted			69	
	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 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)		2,400,152	73	2,084,589
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)		2,463,612	74	2,087,405

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.

Part IV-A Reconciliation of Revenue per Audited
Financial Statements with Revenue per
Return (See Specific Instructions, page 26)

a	Total revenue, gains, and other support per audited financial statements	a	1,923,662
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	<u>STMT 6</u> \$ 108,180		
	Add amounts on lines (1) through (4)	b	108,180
c	Line a minus line b	c	1,815,482
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	1,815,482

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

a	Total expenses and losses per audited financial statements	a	2,239,225
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)		
	<u>STMT 7</u> \$ 108,180		
	Add amounts on lines (1) through (4)	b	108,180
c	Line a minus line b	c	2,131,045
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	2,131,045

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 26)

[illegible]

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 Specific Instructions on page 27

Part VI Other Information (See Specific Instructions on page 27)

	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? b If "Yes," has it filed a tax return on Form 990-T for this year?	78a 78b	X N/A
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? b If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt	80a	X
81 a Enter direct or indirect political expenditure. See line 81 instructions. b Did the organization file Form 1120-POL for this year?	81a 81b	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? 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 in Part III.)	82a 82b	X N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications? b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83a 83b	X X
84 a Did the organization solicit any contributions or gifts that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84a 84b	X X
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? b 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	85a 85b	
c Dues, assessments, and similar amounts from members	85c	
d Section 162(e) lobbying and political expenditures	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	
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?	85h	
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 b Gross receipts, included on line 12, for public use of club facilities	86a 86b	N/A N/A
87 501(c)(12) orgs Enter a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87a 87b	N/A N/A
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 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>N/A</u> , section 4912 <u>N/A</u> , section 4955 <u>N/A</u> b 501(c)(3) and 501(c)(4) orgs 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 c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>N/A</u> d Enter Amount of tax on line 89c, above, reimbursed by the organization <u>N/A</u>	89a 89b	X
90 a List the states with which a copy of this return is filed <u>NEW YORK</u> b Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	19
91 The books are in care of <u>THE ORGANIZATION</u> Telephone no <u>845-424-4149</u> Located at <u>25 WING & WING GARRISON NY</u> ZIP + 4 <u>10524</u>		
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 <u>92</u> <u>N/A</u>		

Form 990 (2001)

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated

	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					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and cont. acts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	29,723	
96 Dividends and interest from securities					
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 personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					195,162
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b OTHER					1,433
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				29,723	196,595
105 Total (add line 104, columns (B), (D), and (E))					226,318

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 Specific Instructions on page 32)

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)
101	FUNDRAISING REVENUE TO FURTHER AWARENESS AND CONSERVATION OF THE HUDSON RIVER
103B	OTHER INCOME USED IN FURTHERANCE OF THE ORGANIZATION'S EXEMPT PURPOSE

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note If "Yes" to (b), file Form 8879 and Form 4720 (see instructions)

Under penalties of perjury, 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.

Please Sign Here

Signature of officer

Date

C.F.O.

5/14/2003

Date MAY 13 2003

Check if self-employed ☐

Preparer's SSN or PTIN (See Gen. Inst. W)

P00183769

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.)

OMB No 1545-0047

2001

► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

RIVERKEEPER, INC

Employer identification number

13-3204621

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the 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
ALEXANDER MATTHIESSEN C/O RIVERKEEPER 25 WING & WING GARRISON, NY	EXECUTIVE DIRECTOR 40 HRS/WK	95,833	2,875	NONE
JOHN LIPSCOMB C/O RIVERKEEPER 25 WING & WING GARRISON, NY	BOAT CAPTAIN 40 HRS/WK	75,000	NONE	NONE
REED SUPER C/O RIVERKEEPER 25 WING & WING GARRISON, NY	SENIOR ATTORNEY 40 HRS/WK	63,750	1,913	NONE
DAVID GORDON C/O RIVERKEEPER 25 WING & WING GARRISON, NY	SENIOR ATTORNEY 40 HRS/WK	63,000	1,890	NONE
MARC YAGGI C/O RIVERKEEPER 25 WING & WING GARRISON, NY	SENIOR ATTORNEY 40 HRS/WK	60,000	600	NONE
Total number of other employees paid over \$50,000	NONE			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the 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
CEA ENGINEERS, P C 70 HILLTOP ROAD RAMSEY, NJ 07446	CONSULTING	238,290
PISCES CONSERVATION LTD PENNINGTON, LYMINGTON HANTS UK S0418GN	CONSULTING	114,224
TELLUS INSTITUTE 11 ARLINGTON STREET BOSTON, MA 02116	CONSULTING	53,404
EVENTS ASSOCIATES 162 WEST 56TH ST NY, NY 10019	FUNDRAISER	53,034
Total number of others receiving over \$50,000 for professional services	NONE	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2001

Part III Statements About Activities (See page 2 of the instructions)

	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 legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amount on line 38, Part VI-A or line 1 of Part VI-B) 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
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)		X
4 Do you have a section 403(b) annuity plan for your employees?	X	

Note. 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.

STMT 9

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the 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.)
- 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 page 5 of the 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 page 6 of the 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	459,599	592,946	323,604	429,458	1,805,607
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	2,273,050	1,004,991	628,514	613,785	4,520,340
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	32,350	11,592	8,838	7,927	60,707
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	2,764,999	1,609,529	960,956	1,051,170	6,386,654
24 Line 23 minus line 17	491,949	604,538	332,442	437,385	1,866,314
25 Enter 1% of line 23	27,650	16,095	9,610	10,512	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 37,326
b Prepare a list or your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b 814,740
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 1,866,314
d Add Amounts from column (e) for lines 18 60,707 19 22 814,740					26d 875,447
e Public support (line 26c minus line 26d total)					26e 990,867
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 53.0922 %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.				
(2000) (1999) (1998) (1997)	NOT APPLICABLE				
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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.) Do not file this list with your return. 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.					
(2000) (1999) (1998) (1997)					
c Add Amounts from column (e) for lines 15 16 17 20 21					27c
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
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

	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?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31	

32 Does the organization maintain the following	32a	
a 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 page 9 of the instructions)(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

- Check ☐ a ☐ if the organization belongs to an affiliated group
- Check ☐ b ☐ if you checked "a" 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 on page 11 of the instructions)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in) ►	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(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**NOT APPLICABLE**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

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 Volunteer		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
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.

Schedule A (Form 990 or 990-EZ) 2001

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

(I) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d. If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

► ☐ Yes ☒ No

b If "Yes," complete the following schedule

[illegible]

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
ANNUAL DINNER DANCE	303,342.	108,180.	195,162.
TOTALS	303,342.	108,180.	195,162.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
INSURANCE	4,387.	3,346.	520.	521.
DUES AND SUBSCRIPTIONS	15,526.	11,262.	387.	3,877.
PROGRAM OUTREACH	153,661.	153,536.	125.	
TAXES AND REGISTRATION	966.	897.	28.	41.
UTILITIES	8,675.	8,057.	273.	345.
OTHER PROFESSIONAL FEES	358,331.	353,269.	138.	4,924.
MISCELLANEOUS	1,264.	1,008.		256.
TOTALS	542,810.	531,375.	1,471.	9,964.

FOR THE YEAR ENDED 06/30/02

DEPRECIATION TAX SCHEDULE

ASSETS					ACCUMULATED DEPRECIATION			
KIND OF PROPERTY	BEGINNING BALANCE	ADDITIONS		ENDING BALANCE	ALLOWED (OR ALLOWABLE) IN PRIOR YEARS	DEPRECIATION CLAIMED THIS YEAR	DEDUCTIONS	
		RETIREMENTS(R) SALE(S)	RETIREMENTS(R) SALES(S)				RETIREMENTS(S) SALES(S)	ENDING BALANCE
OFFICE EQUIPMENT	127,470	22,589	(63,088)	86,971	94,087	16,843	(63,088)	48,442
								0
BOAT EQUIPMENT AND IMPROVEMENTS	122,061			122,061	25,957	7,455	0	33,412
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0

FORM 990, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
=====

DESCRIPTION

EXPENSES

HUDSON RIVER STEWARDSHIP; NYC RESERVOIR PROTECTION;
PREVENTION OF FISH KILLS BY POWER PLANTS; HUDSON RIVER
ACCESS IMPROVEMENT; CULTIVATION OF SIMILAR RIVERKEEPER
PROGRAMS THROUGHOUT THE COUNTRY.

1,667,601

TOTAL

1,667,601
=====

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION -----	AMOUNT -----
SPECIAL EVENT EXPENSES	108,180.

TOTAL	108,180.
	=====

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION -----	AMOUNT -----
SPECIAL EVENT EXPENSES	108,180.

TOTAL	108,180.
	=====

RIVERKEEPER, INC.

13-3204621

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE RENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
JOHN HANNAN C/O RIVERKEEPER, INC. 25 WING & WING GARRISON, NY 10524	CFO 40 HRS/WK	59,444.	1,783.	NONE
SEE ATTACHED SCHEDULE	AS NEEDED	NONE	NONE	NONE
	GRAND TOTALS	59,444.	1,783.	NONE

Officers

President	Richard R. Knabel
Vice President	Robert F. Kennedy
Treasurer	George Hornig
Secretary	Peggy Cullen

Directors

John P. Abplanalp Executive Committee	Robert Gabrielson
Brenda L. Boozar	Arthur Glowka
Lorraine Bracco	Anne Hearst
Ann Colley Executive Committee	George Hornig Treasurer
Peggy Cullen Secretary	Robert F. Kennedy, Jr Vice President
Ronald A. DeSilva	Henry Lewis Kingsley
Hamilton Fish	Karen Kelly Klopp
	Richard R. Knabel President

Time Devoted	as required
Address	c/o Riverkeeper, Inc Po Box 130 Gamson, NY 10524
Expense Allowance	None
Compensation	None
Contributions to Employee Benefit Plan	None

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

SEE FORM 990 PART V

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box ☒ **Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868**
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time — Must File Original and One Copy			
Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization RIVERKEEPER, INC		Employer identification number 13-3204621
	Number street and room or suite no. If a P.O. box see instructions 25 Wing & Wing		For IRS use only
	City town or post office state and ZIP code For a foreign address see instructions Garrison, NY 10524		

Check type of return to be filed (File a separate application for each return)

- ☒ Form 990 ☐ Form 990-EZ ☐ Form 990-T (sec. 401(a) or 408(a) trust) ☐ Form 1041-A ☐ Form 5227 ☐ Form 8870
☐ Form 990-BL ☐ Form 990-PF ☐ Form 990-T (trust other than above) ☐ Form 4720 ☐ Form 6069

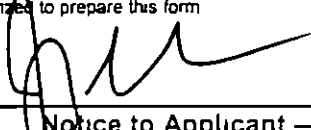
STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until May 15, 2003
- 5 For calendar year _____, or other tax year beginning 7/1, 2001 and ending 6/30, 2002
- 6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension THE INFORMATION NECESSARY TO COMPLETE THE RETURN IS NOT AVAILABLE BY THE DUE DATE. THEREFORE, WE RESPECTFULLY REQUEST ADDITIONAL TIME TO PROPERLY COMPLETE THE RETURN
- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____
- c **Balance Due** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

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 **ACCOUNTANTS AUTHORIZED TO PREPARE RETURNS** Date **FEB 10 2003**

Notice to Applicant — To Be Completed by the IRS

- ☒ We have approved this application. Please attach this form to the organization's return.
- ☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's 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 return. Please attach this form to the organization's return.
- ☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- ☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- ☐ Other _____

EXTENSION APPROVED**MAR 10 2003****LINDA WEISKOPF, FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN**

Director _____ By _____ Date _____

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name CONDON O'MEARA MCGINTY & DONNELLY LLP
	Number and street (include suite, room, or apt. no.) Or a P.O. box number 3 NEW YORK PLAZA
	City or town, province or state, and country (including postal or ZIP code) NEW YORK, N Y 10004-2442

Form **8868**

(December 2000)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note Do not complete **Part II** unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns

Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization RIVERKEEPER INC	Employer identification number 13-3204621
	Number, street, and room or suite no. If a P.O. box, see instructions 25 WING & WING	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions GARRISON, NY 10524	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole group**, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until Feb 15, 2003, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☐ calendar year 20____ or
- ☐ tax year beginning 7/1, 2001, and ending 6/30, 2002

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

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

- c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

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.

ACCOUNTANTS AUTHORIZED TO

Signature ►

Title ► **PREPARE RETURNS**

Date ►

NOV 07 2002

For Paperwork Reduction Act Notice, see Instruction

Form **8868** (12-2000)