

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

**Short Form**  
**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

**2003**

**Open to Public Inspection**

**A For the 2003 calendar year, or tax year beginning** 1/1, 2003, and ending 12/31, 2003

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <u>SAVE THE WHALES</u>		<b>D</b> Employer identification number <u>95-3263536</u>
		Number and street (or P O box, if mail is not delivered to street address), Room/suite <u>1192 WARING ST.</u>		<b>E</b> Telephone number <u>(831)899-9957</u>
		City or town, state or country, and ZIP + 4 <u>SEASIDE, CA 93955</u>		<b>F</b> Group Exemption Number . . . ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). **G** Accounting method  Cash  Accrual Other (specify) ▶

**I Website:** ▶ www.savethewhales.org **H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**J Organization type** (check only one)—  501(c) (3) (insert no)  4947(a)(1) or  527

**K** Check  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** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 18,925.00

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 37 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	(STATEMENT 5)	1	12,257.00		
	2	Program service revenue including government fees and contracts		2	200.00		
	3	Membership dues and assessments		3	1,170.00		
	4	Investment income		4	1,705.00		
	5a	Gross amount from sale of assets other than inventory	5a				
	b	Less: cost or other basis and sales expenses	5b				
	c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c				
	6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a				
	b	Less: direct expenses other than fundraising expenses	6b				
c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c					
7a	Gross sales of inventory, less returns and allowances	7a	3,593.00				
b	Less: cost of goods sold	7b	251.00				
c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c		3,342.00			
8	Other revenue (describe ▶ _____)	8					
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9		18,674.00			
Expenses	10	Grants and similar amounts paid (attach schedule)		10			
	11	Benefits paid to or for members		11			
	12	Salaries, other compensation, and employee benefits		12	4,370.00		
	13	Professional fees and other payments to independent contractors		13	1,043.00		
	14	Occupancy, utilities, and maintenance		14	750.00		
	15	Printing, publications, postage, and shipping		15	1,037.00		
	16	Other expenses (describe ▶ STATEMENT 1)	16	8,596.00			
17	<b>Total expenses</b> (add lines 10 through 16)	17		15,796.00			
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)		18	2,878.00		
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	107,163.00		
	20	Other changes in net assets or fund balances (attach explanation)		20			
	21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)	21		110,041.00		

**Part II Balance Sheets**—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

		(A) Beginning of year	(B) End of year
(See page 40 of the instructions.)			
22	Cash, savings, and investments	97,157.00	99,923.00
23	Land and buildings		
24	Other assets (describe ▶ STATEMENT 2)	10,058.00	10,176.00
25	<b>Total assets</b>	107,215.00	110,099.00
26	<b>Total liabilities</b> (describe ▶ PAYROLL & SALES TAX)	52.00	58.00
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	107,163.00	110,041.00

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 106421 Form 990-EZ (2003)

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**Part III Statement of Program Service Accomplishments** (See page 41 of the instructions.)

What is the organization's primary exempt purpose? STATEMENT 7

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28	<u>STATEMENT 4</u>	(Grants \$ )	28a
29		(Grants \$ )	29a
30		(Grants \$ )	30a
31	Other program services (attach schedule)	(Grants \$ )	31a
32	Total program service expenses (add lines 28a through 31a)		32 -0-

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See page 41 of the 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
<u>STATEMENT 6</u>				

**Part V Other Information** (Note the attachment requirement in General Instruction V, page 14.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a N/A		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved.	38b N/A	
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9	39a N/A	
b Gross receipts, included on line 9, for public use of club facilities	39b N/A	
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ -0- ; section 4912 ▶ -0- ; section 4955 ▶ -0-		
b 501(c)(3) and (4) organizations. 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 an explanation.		X
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ -0-		
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ -0-		
41 List the states with which a copy of this return is filed. ▶ CA		
42 The books are in care of ▶ MARIS SIDENSTECKER Telephone no. ▶ (831) 899-9957 Located at ▶ 1192 WARING ST., SEASIDE, CA 93955 ZIP + 4 ▶ 93955		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ 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 ▶   43		

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, the information is true and correct. I am a preparer (other than officer) is based on all information of which preparer has any knowledge.

Date

1 5/10/04

TREASURER

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**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

OMB No. 1545-0047

**2003**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information—(See separate instructions.)**

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

Name of the organization

SAVE THE WHALES

Employer identification number

95 3263536

**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
NONE				
Total number of other employees paid over \$50,000 . . . . . ▶				

**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
NONE		
Total number of others receiving over \$50,000 for professional services . . . . . ▶		

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 a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i 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
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		X
b	Do you have a section 403(b) annuity plan for your employees?		X
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X

**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.)

N/A

- 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.)
- 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% 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% 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	14,635.	3,420.	11,157.	11,214.	40,426.
16 Membership fees received	959.	320.	390.	355.	2,024.
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	2,386.	2,464.	474.	671.	5,995.
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	2,653.	3,755.	4,171.	2,654.	13,233.
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				2,172.	2,172.
23 Total of lines 15 through 22	20,633.	9,959.	16,192.	17,066.	63,850.
24 Line 23 minus line 17	18,247.	7,495.	15,718.	16,395.	57,855.
25 Enter 1% of line 23	206.	75.	162.	171.	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	1,157.
b Prepare a list for 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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	26b	-0-
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c	57,855.
d Add: Amounts from column (e) for lines: 18 13,233. 19 _____	26d	15,405.
22 2,172. 26b _____	26e	42,450.
e Public support (line 26c minus line 26d total)	26f	73.4 %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		

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: **N/A**

(2002) ..... (2001) ..... (2000) ..... (1999) .....

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:

(2002) ..... (2001) ..... (2000) ..... (1999) .....

c Add: Amounts from column (e) for lines: 15 _____ 16 _____	27c	
17 _____ 20 _____ 21 _____	27d	
d Add: Line 27a total _____ and line 27b total _____	27e	
e Public support (line 27c total minus line 27d total)	27f	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)	27g	%
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27h	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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. **(NONE)**

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) 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 page 9 of the instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	N/A	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)		
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)		
<b>39</b>	Other exempt purpose expenditures		
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)		
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>		
	<b>The lobbying nontaxable amount is—</b>		
	Not over \$500,000 . . . . . 20% of the amount on line 40		
	Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 . . . \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000 . . . \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 . . . . . \$1,000,000		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)		
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36		
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38		

**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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities** (See page 12 of the instructions.)  
 (For reporting only by organizations that did not complete Part VI-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
<b>a</b> Volunteers			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)			
<b>c</b> Media advertisements			
<b>d</b> Mailings to members, legislators, or the public			
<b>e</b> Publications, or published or broadcast statements			
<b>f</b> Grants to other organizations for lobbying purposes			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
<b>i</b> Total lobbying expenditures (Add lines c through h.)			-0-

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

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: N/A

Table with 3 columns: Question label, Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

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 [X] No
b If "Yes," complete the following schedule:

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

SAVE THE WHALES

95-3263536

Form 990-EZ Other Expenses Statement 1

Description	Amount
OFFICE EXPENSE	356.
MAINTENANCE/REPAIR	75.
EDUCATIONAL PROGRAM	2,928.
EDUCATIONAL WEBSITE	2,297.
EDUCATIONAL NEWSLETTER	250.
INSURANCE	0.
TAXES	0.
TRAVEL (Educational Outreach)	0.
DUES & SUBSCRIPTIONS	385.
BANK CHARGES	162.
ADVERTISING	241.
FUNDRAISING EVENT	242.
FUNDRAISING MERCHANDISE	1,660.

Total \$8,596. to Form 990-EZ, Line 16

Form 990-EZ

Description	Beg. of Year	End of Year
INVENTORY	905.	1,708.
EQUIPMENT	9,153.	8,468.
Total to Form 990-EZ, line 24	10,058.	10,176.

Statement(s) 1, 2

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Form 990-EZ

Footnotes

Statement 4

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NEWSLETTERS - ARE ISSUED 3 TIMES A YEAR. THE NEWSLETTERS WERE DISTRIBUTED TO GROUPS AND INDIVIDUALS AND CONTAINED ARTICLES ON CURRENT ENVIRONMENTAL ISSUES. FLYERS, BROCHURES, AND EDUCATIONAL MATERIALS ON CURRENT TOPICS AND ISSUES ARE PROVIDED BY MAIL OR EMAIL TO INDIVIDUALS.

AN EDUCATIONAL WEBSITE IS MAINTAINED AND UPDATED TO PROVIDE INFORMATION AND ANSWER QUESTIONS ABOUT WHALES AND MARINE MAMMALS. STAFF MEMBERS ANSWER EMAIL QUESTIONS FROM SCHOOL CHILDREN, TEACHERS, AND INDIVIDUALS. THIS EDUCATIONAL TOOL REACHES PEOPLE WORLD WIDE.

WE ANSWER TELEPHONE CALLS FROM PEOPLE ACROSS THE COUNTRY REQUESTING INFORMATION ON WHALES, AND CHILDREN DOING SCHOOL REPORTS ON WHALES.

TWO EDUCATIONAL WORKSHOPS FOR CHILDREN CALLED "WHALES N' ART" WERE CONDUCTED THIS YEAR. THE WORKSHOPS FOCUSED ON SCIENTIFIC ILLUSTRATION AND DRAWING SKILLS USING MARINE MAMMAL ARTIFACTS.

AN EDUCATIONAL WATER MONITORING PROGRAM FOR ELEMENTARY SCHOOL STUDENTS IN THE CITY OF MONTEREY, MONTEREY COUNTY, CALIFORNIA BEGAN THIS YEAR.

EDUCATIONAL EFFORTS - THE ORGANIZATION FEELS THAT EDUCATION IS THE KEY TO PUBLIC AWARENESS AND RESPONSIBLE ACTION. THE CALIFORNIA EDUCATIONAL PROGRAM "WHALES ON WHEELS" PROVIDES QUALITY EDUCATION OUTREACH PROGRAMS AND WORKSHOPS WITH THE USE OF HANDS-ON MATERIALS.

\$10,840.

Part IV: List of Officers, Directors,  
Trustees and Key Employees

Statement 6

<u>Name/Address</u>	<u>Title</u>	<u>Hrs./Week</u>	<u>Compen- sation</u>	<u>Employee Benefits</u>	<u>Expense Account</u>
Maris Sidenstecker I 12014 Eucalyptus Hawthorne, CA	President	7hrs.	599.	0.	0.
Maris Sidenstecker II 1192 Waring St. Seaside, CA	Treas./Sec.	20hrs.	3,650.	0.	0.
Mary Welsh 263 Watson St. Monterey, CA	Dir.	1hr.	0.	0.	0.
Michele Levin-Cota 8425 Ramsgate Ave. Los Angeles, CA	Dir.	1hr.	0.	0.	0.
Richard Kossow 1205 Barry Rd. Kneeland, CA	Dir.	1hr.	0.	0.	0.

990-EZ

Statement of Organization's Primary Exempt Purpose  
Part III

Explanation

Statement 7

THE ORGANIZATIONS EXEMPT PURPOSE IS TO EDUCATE THE PUBLIC ABOUT WHALES.

Statement(s) 6,7

