

2004

Open to Public
InspectionForm **990-EZ**

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

Department of the Treasury
Internal Revenue Service

A For the 2004 calendar year, or tax year beginning 01/01/04 and ending 12/31/04

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.

141468 *****AUTO**5-DIGIT 96734
GREENPEACE FOUNDATION
1118 MAUNAWILI RD
KAILUA HI 96734-4628P 79 I
B 7 R
S

D Employer identification number

99-0175939

E Telephone number

(808) 263-4388

F Enter 4-digit (GEN) ▶

Reporting method: ☐ Cash ☒ Accrual

Other (specify) ▶

• Section 501(c)(3) organization

I Web site: ▶ <http://www.greenpeacefoundation.com>J Organization type (check only one): ☒ 501(c)(3) (insert no) ☐ 4947(a)(1) or ☐ 527H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).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. ▶ \$ 16,300

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 36 of the instructions.)

1	Contributions, gifts, grants, and similar amounts received	1	14,819
2	Program service revenue including government fees and contracts	2	0
3	Membership dues and assessments	3	0
4	Investment income	4	1,481
5a	Gross amount from sale of assets other than inventory	5a	\$0
5b	Less: cost or other basis and sales expenses	5b	0
5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	0
6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
6a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	0
6b	Less: direct expenses other than fundraising expenses	6b	0
6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	0
7a	Gross sales of inventory, less returns and allowances	7a	0
7b	Less: cost of goods sold	7b	0
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	0
8	Other revenue (describe ▶)	8	0
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	\$16,300
10	Grants and similar amounts paid (attach schedule) See Statement 1	10	2,500
11	Benefits paid to or for members	11	0
12	Salaries, other compensation, and employee benefits	12	0
13	Professional fees and other payments to independent contractors	13	0
14	Occupancy, rent, utilities, and maintenance	14	1,052
15	Printing, publications, postage, and shipping	15	3
16	Other expenses (describe ▶ See Statement 2)	16	4,129
17	Total expenses (add lines 10 through 16)	17	7,684
18	Excess or (deficit) for the year (line 9 less line 17)	18	8,616
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	93,086
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 through 20)	21	101,702

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.

(See page 36 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	92,031	100,601
23 Land and buildings	0	0
24 Other assets (describe ▶ See Statement 4)	1,055	1,101
25 Total assets	93,086	101,702
26 Total liabilities (describe ▶)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	93,086	101,702

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2004)

ENVELOPE MAY 13 2005
POSTMARK DATE

SCANNED JUL 01 2005

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Part III Statement of Program Service Accomplishments (See page 39 of the instructions.)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
What is the organization's primary exempt purpose? Environmental Protection		
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 See Statement 3	(Grants \$)	28a 7,438.00
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 \$7,438

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 40 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
See Statement 5				

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 description of each activity			✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a copy of changes			✓
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?			✓
b If "Yes," has it filed a tax return on Form 990-T for this year?			✓
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," statement.)			✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0			✓
b Did the organization file Form 1120-POL for this year?			✓
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?			✓
b If "Yes," attach schedule specified in the line 38 instructions and enter the amount involved. 38b 0			✓
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 39a			
b Gross receipts, included on line 9, for public use of club facilities 39b			
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.			✓
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. ▶ None			
42 The books are in care of ▶ Sue White Telephone no. ▶ () 808-263-4388			
Located at ▶ 1118 Maunawili Road, Kailua, HI ZIP + 4 ▶ 96734			
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			

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.

Signature of officer Sue White Date 4-25-05

Sue White, President

Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
EIN ▶		

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

Supplementary Information—(See separate instructions.)

OMB No. 1545-0047

2004

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

GREENPEACE FOUNDATION

Employer identification number

99 : 0175939

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 ▶	0			

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 ▶	0	

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 ▶ \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) <u>STATEMENT 7</u>	1	✓
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any 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?	2a	✓
b	Lending of money or other extension of credit?	2b	✓
c	Furnishing of goods, services, or facilities?	2c	✓
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	✓
e	Transfer of any part of its income or assets?	2e	✓
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.)	3a	✓
b	Do you have a section 403(b) annuity plan for your employees?	3b	✓
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	✓
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	✓

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.)
- 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 33⅓% 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 33⅓% 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 5 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	9,607	5,122	8,224	370	23,323
16 Membership fees received	0	0	0	0	0
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	0	0	0	0	0
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	1,163	377	287	509	2,336
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	31	0	0	0	31
23 Total of lines 15 through 22.	10,801	5,499	8,511	879	25,690
24 Line 23 minus line 17.	10,801	5,499	8,511	879	25,690
25 Enter 1% of line 23	108	55	85	9	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. ▶					514
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 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					1,944
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					25,690
d Add: Amounts from column (e) for lines: 18 <u>2,336</u> 19 <u>0</u> 22 <u>31</u> 26b <u>1,944</u> ▶					4,311
e Public support (line 26c minus line 26d total) ▶					21,379
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					83 %
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: (2003) (2002) (2001) (2000) 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: (2003) (2002) (2001) (2000) 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 from 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 2000 through 2003, 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 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.**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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount.				
46	Lobbying ceiling amount (150% of line 45(e)).				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e)).				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 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 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	✓		0
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.)			0

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

Stmt 7

Statement 1
Form 990 EZ
Page 1
Part I
Question 10

GREENPEACE FOUNDATION
99-0175939

Grants and Allocations

Type:	Cash
Number of individuals:	0
Grant Amount	\$2,500 00
Classification	program support
Name:	Earthtrust
Address:	1118 Maunawili Road
City/State/Zip	Kailua, HI 96734
	United States
Relationship:	nonprofit organization
Date:	
Description of Property:	
Book Value of Property:	
How Book Value Determined	
FMV of Property:	
How FMV Determined:	

Total Grants:	\$2,500.00
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Statement 2
Form 990 EZ
Page 1
Part I
Question 16

GREENPEACE FOUNDATION
99-0175939

Attachment listing other expenses for Part II

Description	Total:	Pgm Services	Mgt and General	Fundraising
Miscellaneous Expenses	\$729 00			
Educational Programs - Internet	\$789 00			
Telephone	\$629 00			
Supplies	\$1,489 00			
Depreciation	\$493.00			
Total:	\$4,129.00			

Statement 3
Form 990 EZ
Page 2
Part III
Question.

GREENPEACE FOUNDATION
99-0175939

Program Services

Achievement	Pgm. Svc. Exp.
Environmental Quality, Protection, and Beautification Environmental & wildlife protection marine mammals, endangered wildlife, marine reserves, Hawaiian wildlife, educational content for students, teaches, decision maker and the public (0 0)	\$7,438 00
Grants and Allocations:	\$2,500 00
Total:	\$7,438.00

Statement 4
Form 990 EZ
Page 1
Part II
Question 24

GREENPEACE FOUNDATION
99-0175939

Other Assets		
Asset Description	BOY Amount	EOY Amount
Equipment	\$1,055 00	\$1,101 00
Total:	\$1,055.00	\$1,101.00

Statement 5
Form 990 EZ
Page 2
Part IV
Question

GREENPEACE FOUNDATION
99-0175939

Officers, Directors, Trustees, and Key Employees

Name and Address	Title	Hrs	Comp.	Benefits	Expenses
Sue White 1118 Maunawili Road Kailua, HI 96734 United States	President/Board Memb	2	\$0 00	\$0 00	\$0 00
Jessica Malcolm 61-555 Pohaku Way Halewa, HI 96795 United States	Board Member	2	\$0 00	\$0.00	\$0 00
Don White 1118 Maunawili Road Kailua, HI 96734 United States	VP/Sec/Treasurer	2	\$0 00	\$0 00	\$0 00

Statement 6
Form Schedule A
Page 3
Part IV-A
Question 22

GREENPEACE FOUNDATION
99-0175939

Other Income				
Description	2003	2002	2001	2000
Rebate	\$31 00	\$0 00	\$0 00	\$0.00
Total:	\$31.00	\$0.00	\$0.00	\$0.00

Statement 7
Form Schedule A
Page 5
Part VI-B
Question

GREENPEACE FOUNDATION
99-0175939

Description of Lobbying Activity

Explanation of Lobbying Activities

Volunteers contacted legislators regarding crucial environmental and wildlife issues. All costs were paid for by the volunteers.