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Return of Organization Exempt from Income Tax

2002

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 2002 calendar year, or tax year beginning , 2002, and ending

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

C Name of organization
ENVIRONMENTAL WORKING GROUP
 Number street (or P.O. box if mail is not delivered to street addr) Room/suite
1436 U STREET, NW 100
 City town or country State ZIP code + 4
WASHINGTON DC 20009-3987

D Employer identification number
52-2148600

E Telephone number
(202) 667-6982

F Accounting method Cash Accrual
 Other (specify) _____

G Web site _____

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

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if 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 **1,846,240**

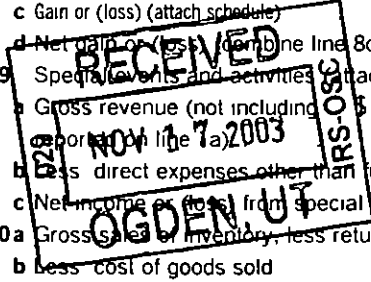
H and I are not applicable to section 527 organizations
H (a) Is this a group return for affiliates? Yes No
H (b) If Yes, enter number of affiliates **_____**
H (c) Are all affiliates included? Yes No
 (If No, attach a list. See instructions.)
H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4 digit GEN **_____**
M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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

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

1 Contributions, gifts, grants, and similar amounts received			
a Direct public support	1 a	1,805,192	
b Indirect public support	1 b		
c Government contributions (grants)	1 c		
d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1 d		1,805,192
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		31,498
3 Membership dues and assessments	3		
4 Interest on savings and temporary cash investments	4		9,550
5 Dividends and interest from securities	5		
6 a Gross rents	6 a		
b Less rental expenses	6 b		
c Net rental income or (loss) (subtract line 6b from line 6a)	6 c		
7 Other investment income (describe _____)	7		
8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
b Less cost or other basis and sales expenses	8 a		
c Gain or (loss) (attach schedule)	8 b		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8 c		
9 Special events and activities (attach schedule)	8 d		
a Gross revenue (not including _____ of contributions)	9 a		
b Less direct expenses other than fundraising expenses	9 b		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9 c		
10 a Gross sales of inventory, less returns and allowances	10 a		
b Less cost of goods sold	10 b		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10 c		
11 Other revenue (from Part VII, line 103)	11		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,846,240
13 Program services (from line 44, column (B))	13		1,843,814
14 Management and general (from line 44, column (C))	14		398,588
15 Fundraising (from line 44, column (D))	15		59,841
16 Payments to affiliates (attach schedule)	16		
17 Total expenses (add lines 16 and 44, column (A))	17		2,302,243
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		-456,003
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,355,186
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		899,183

SCANNED DEC 03 2003



Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc	25 121,250	86,940	16,158	18,152
26 Other salaries and wages	26 1,330,524	1,163,604	146,554	20,366
27 Pension plan contributions	27			
28 Other employee benefits	28 120,623	101,446	15,967	3,210
29 Payroll taxes	29 110,366	92,202	15,034	3,130
30 Professional fundraising fees	30			
31 Accounting fees	31 63,645	0	63,645	0
32 Legal fees	32 14,210	4	14,206	0
33 Supplies	33 8,989	7,128	1,582	279
34 Telephone	34 42,280	35,463	5,664	1,153
35 Postage and shipping	35 3,666	3,223	368	75
36 Occupancy	36 172,073	140,478	25,461	6,134
37 Equipment rental and maintenance	37 2,093	1,900	162	31
38 Printing and publications	38 10,368	9,417	810	141
39 Travel	39 24,156	20,147	265	3,744
40 Conferences, conventions, and meetings	40 3,209	3,027	157	25
41 Interest	41 199	155	34	10
42 Depreciation, depletion, etc (attach schedule)	42 42,129	16,443	25,686	0
43 Other expenses not covered above (itemize)				
a ADVERTISING	43a 4,111	601	3,510	0
b BANK CHARGES	43b 1,575	0	1,575	0
c COMPUTER SUPPLIES	43c 36,497	26,477	9,269	751
d CONSULTANTS	43d 59,677	55,174	4,396	107
e See Other Expenses Stmt	43e 130,603	79,985	48,085	2,533
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 2,302,243	1,843,814	398,588	59,841

Joint Costs Check if you are following SOP 98 2

Are 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

What is the organization's primary exempt purpose? <u>SEE STATEMENT 1</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a CONDUCT RESEARCH, PRODUCE PUBLICATIONS AND COLLABORATE WITH PUBLIC INTEREST GROUPS IN PROJECT AREAS PRIMARILY CONCERNED WITH ENVIRONMENTAL ISSUES (Grants and allocations \$ 0)	1,843,814
b _____ (Grants and allocations \$)	
c _____ (Grants and allocations \$)	
d _____ (Grants and allocations \$)	
e Other program services (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	1,843,814

Part IV Balance Sheets (See Instructions)

		(A) Beginning of year		(B) End of year	
Note Where required attached schedules and amounts within the description column should be for end-of year amounts only					
ASSETS	45	Cash – non interest bearing	111,452	45	136,309
	46	Savings and temporary cash investments	203,781	46	103,399
	47a	Accounts receivable	1,248		
		b Less allowance for doubtful accounts	0	47c	1,248
	48a	Pledges receivable			
		b Less allowance for doubtful accounts		48c	
	49	Grants receivable	1,031,250	49	465,500
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a	Other notes & loans receivable (attach sch)			
		b Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	20,067	53	1,952
	54	Investments – securities (attach schedule)		54	
		<input type="checkbox"/> Cost <input type="checkbox"/> FMV			
	55a	Investments – land, buildings, & equipment basis			
		b Less accumulated depreciation (attach schedule)		55c	
	56	Investments – other (attach schedule)		56	
	57a	Land, buildings, and equipment basis	356,578		
		b Less accumulated depreciation (attach schedule)	118,164	57c	238,414
58	Other assets (describe ► <u>DEPOSITS</u>)	0	58	13,688	
59	Total assets (add lines 45 through 58) (must equal line 74)	1,370,481	59	960,510	
LIABILITIES	60	Accounts payable and accrued expenses	9,268	60	16,584
	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	21,875
	65	Other liabilities (describe ► <u>See Line 65 Stmt</u>)	6,027	65	22,868
66	Total liabilities (add lines 60 through 65)	15,295	66	61,327	
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	254,044	67	454,183
	68	Temporarily restricted	1,101,142	68	445,000
	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 or capital surplus, or land, building, and equipment fund		71	
	72	Retained earnings, endowment, accumulated income, or other funds		72	
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	1,355,186	73	899,183
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)	1,370,481	74	960,510

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes in Part III, the organization's programs and accomplishments.

BAA

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

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

a	Total revenue, gains, and other support per audited financial statements	a	1,846,240
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)		
	----- \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,846,240
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	1,846,240

a	Total expenses and losses per audited financial statements	a	2,302,243
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	2,302,243
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	2,302,243

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 2				

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

If 'Yes,' attach schedule - see instructions

Part VI Other Information (See instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b If 'Yes,' enter the name of the organization <u>ENVIRONMENTAL WORKING GROUP ACTION FUND</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
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)		82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		84b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
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		85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		85h	N/A
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12 for public use of club facilities		86b	N/A
87	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		87b	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
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
b 501(c)(3) and 501(c)(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 a statement explaining each transaction		89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0
d Enter Amount of tax on line 89c, above, reimbursed by the organization			N/A
90a	List the states with which a copy of this return is filed <u>CALIFORNIA, WASHINGTON DC</u>		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)		90b	33
91	The books are in care of <u>SUSAN STALEY</u> Telephone number <u>(202) 667-6982</u> Located at <u>1436 U STREET NW, SUITE 100 WASHINGTON, DC</u> ZIP + 4 <u>20009-3987</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax exempt interest received or accrued during the tax year		<input type="checkbox"/>

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

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 PROGRAM SERVICE REVENUE					31,498
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	9,550	
96 Dividends & 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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				9,550	31,498
105 Total (add line 104, columns (B), (D), and (E))					41,048

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

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

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a	Sales of arsenic test kits related to the tax exempt purpose of the organization

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(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 instructions)

- 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 8870 and Form 4720 (see instructions)

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: *Kenneth A Code* Date: *13 Nov 03*

Type or print name and title: *Kenneth A Code President*

Paid Preparer's Use Only

Preparer's signature: *Ruth E. Lane* Date: *11/12/03* Check if self-employed:

Firm's name (or yours if self-employed) address and ZIP + 4: *Lane & Company, CPA's*
1920 N Street NW, Suite 725
Washington DC 20036

Preparer's SSN or PTIN (see General Instruction W): *579-62-5120*

EIN: *52-1738520* Phone no: *(202) 463-6500*

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under
Section 501(c)(3)

OMB No 1545-0047

(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)

2002

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

ENVIRONMENTAL WORKING GROUP

Employer identification number

52-2148600

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
RICHARD WILES ----- 1436 U STREET NW, DC	SENIOR VP 40	115,570	8,471	0
PAUL MICHAEL CASEY ----- 1436 U STREET NW, DC	VP PUBLIC AFFAIRS 40	110,503	3,566	0
ANNE C KEYS ----- 1436 U STREET NW, DC	VP FOR POLICY 40	105,050	3,538	0
WILLIAM C WALKER ----- 1436 U STREET NW, DC	VP, WEST COAST 40	98,880	10,010	0
JANE W HOULIHAN ----- 1436 U STREET NW, DC	VP FOR RESEARCH 40	97,153	8,343	0
Total number of other employees paid over \$50,000 ▶	6			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE -----		

Total number of others receiving over \$50,000 for professional services ▶	None	

Part III Statements About Activities (See instructions)

	Yes	No
<p>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 \blacktriangleright \$ <u>0</u> <u>100,873</u> (Must equal amounts on line 38, Part VI A, or line i of Part VI B)</p> <p>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.</p>	X	
<p>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.)</p> <p>a Sale, exchange, or leasing of property?</p> <p>b Lending of money or other extension of credit?</p> <p>c Furnishing of goods, services, or facilities?</p> <p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p>e Transfer of any part of its income or assets?</p>		X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)</p>		X
<p>4 Do you have a section 403(b) annuity plan for your employees?</p>	X	
<p>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.</p>		

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 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 \blacktriangleright
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 12 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above
	11A

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

N/A

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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
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					
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					
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					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 ▶ 26 a

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 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶ 26 b

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26 c

d Add Amounts from column (e) for lines 18 _____ 19 _____
22 _____ 26b _____ ▶ 26 d

e Public support (line 26c minus line 26d total) ▶ 26 e

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26 f %

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
(2001) _____ (2000) _____ (1999) _____ (1998) _____

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
(2001) _____ (2000) _____ (1999) _____ (1998) _____

c Add Amounts from column (e) for lines 15 _____ 16 _____
17 _____ 20 _____ 21 _____ ▶ 27 c

d Add Line 27a total _____ and line 27b total _____ ▶ 27 d

e Public support (line 27c total minus line 27d total) ▶ 27 e

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ 27 f

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27 g %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27 h %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, 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 instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If Yes please describe, if No please explain (If you need more space, attach a separate statement) ----- ----- -----		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----	32d	
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? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- ----- -----	33h	
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? If you answered 'Yes' to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B 587, covering racial nondiscrimination? If 'No, attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term 'expenditures' means amounts paid or incurred)															
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	52,302												
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	48,571												
38	Total lobbying expenditures (add lines 36 and 37)	38	100,873												
39	Other exempt purpose expenditures	39	2,201,370												
40	Total exempt purpose expenditures (add lines 38 and 39)	40	2,302,243												
41	Lobbying nontaxable amount Enter the amount from the following table –														
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">If the amount on line 40 is –</td> <td style="width: 50%; border: none;">The lobbying nontaxable amount is –</td> </tr> <tr> <td style="border: none;">Not over \$500,000</td> <td style="border: none;">20% of the amount on line 40</td> </tr> <tr> <td style="border: none;">Over \$500,000 but not over \$1,000,000</td> <td style="border: none;">\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td style="border: none;">Over \$1,000,000 but not over \$1,500,000</td> <td style="border: none;">\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td style="border: none;">Over \$1,500,000 but not over \$17,000,000</td> <td style="border: none;">\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td style="border: none;">Over \$17,000,000</td> <td style="border: none;">\$1,000,000</td> </tr> </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		
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														
42	Grassroots nontaxable amount (enter 25% of line 41)	42	66,278												
43	Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43	0												
44	Subtract line 41 from line 38 Enter 0- if line 41 is more than line 38	44	0												
Caution If there is an amount on either line 43 or line 44, you must file Form 4720															

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount	264,362	248,095	216,852		729,309
46 Lobbying ceiling amount (150% of line 45(e))					1,093,964
47 Total lobbying expenditures	100,873	101,200			202,073
48 Grassroots non taxable amount	66,091	62,024	54,213		182,328
49 Grassroots ceiling amount (150% of line 48(e))					273,492
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

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

Yes	No	Amount

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 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

	Yes	No
51 a (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

(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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
b (1v)	41,637	EWG ACTION FUND	SHARING OF STAFF, FACILITIES, AND OVERHEAD EXPENSES

52 a 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

(a) Name of organization	(b) Type of organization	(c) Description of relationship
EWG ACTION FUND	501 (c) (4)	COMMON MANAGEMENT AND HISTORIC AND CONTINUING RELATIONSHIP

Form 990, Page 2, Part II, Line 43

Other Expenses Stmt

Other expenses not covered above (itemize)	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
DATA INFORMATION PURCHASE	16,351	16,351	0	0
FLEX PLAN ADMIN	4,860	2,164	2,624	72
INFORMATION PROVIDERS	1,128	1,101	23	4
INSURANCE	26,553	0	26,553	0
MAINTENANCE & REPAIRS	19,746	9,858	9,264	624
MEALS	5,847	4,463	912	472
MEMBERSHIP & DUES	3,457	2,687	685	85
RESEARCH SERVICES	29,106	29,106	0	0
LICENSES & FEES	6,404	1,495	4,871	38
UTILITIES	9,899	7,229	2,221	449
WEB BASED PUBLICATIONS	7,252	5,531	932	789
Total	130,603	79,985	48,085	2,533

Form 990, Page 3, Part IV, Line 65

Other Liabilities Statement

Line 65 - Other Liabilities:	Beginning of Year	End of Year
403 B PAYABLE	3,516	22,568
PAYROLL	2,505	0
SALES TAX PAYABLE	6	300
Total	6,027	22,868

Environmental Working Group
2002 Federal Form 990
Page 2, Part III
December 31, 2002

EIN 52-2148600

The primary exempt purpose of the Environmental Working Group is to provide non-partisan, independent objective research on a range of environmental issues important to the public, media, and policymakers. Environmental Working Group's mission is to improve public policy at the local, state, and federal levels through analysis and presentation of environmental data, with a special emphasis on the impact of environmental problems on local communities.

Environmental Working Group
 2002 Federal Form 990
 Page 4, Part V
 December 31, 2002

EIN 52-2148600

<u>Name and Address</u>	<u>Title and avg. hours per week devoted to position</u>	<u>Compensation</u>	<u>Contributions to employee benefit plans</u>	<u>Expense account & other allowances</u>
Charlotte Brody 1755 S Street, NW, Suite 6B Washington, DC 20009	Chair, 2	\$ -	0	0
Kenneth Cook 1718 Connecticut Avenue, NW, Suite 600 Washington, DC 20009	President, 40	\$ 121,250 00	\$ 3,664 38	0
Sandy Buchanan 614 West Superior Avenue, #1200 Cleveland, OH 44113	Secretary, 2	\$ -	0	0
Kelsey Wirth 1611 Baker Street San Francisco, CA 94115	Treasurer, 2	\$ -	0	0
David Fenton 1320 18th Street, NW Washington, DC 20036	Director, 2	\$ -	0	0
Janet Maughan 189 Highland Avenue Montclair, NJ 07042	Director, 2	\$ -	0	0
Drummond Pike Presidio Bldg, 1014 Lincoln Blvd & Torrey Avenue San Francisco, CA 94129	Director, 2	\$ -	0	0

Environmental Working Group
2002 Federal Form 990
Schedule A, Page 2, Part IV, Line 13
December 31, 2002

EIN 52-2148600

On July 21, 2003, EWG received notice that it met the public support test to qualify as an independent 509(a)(1) and section 170(b)(1)(A)(vi) public charity. However, throughout the calendar year 2002, we were classified as a supporting organization of the Tides Center under 509(a)(3). Because of our status during 2002, we checked box 13 on this form. Beginning with our 2003 filing, we will check box 11a and complete the Support Schedule in Part IV-A.

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ 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	Employer identification number
	ENVIRONMENTAL WORKING GROUP	52-2148600
	Number street and room or suite number. If a P.O. box, see instructions	
	1436 U STREET, NW, #100	
	City, town or post office. For a foreign address, see instructions	state ZIP code
	WASHINGTON	DC 20009-3987

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 (Section 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 Aug 15, 20 03, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶ calendar year 20 02 or
- ▶ tax year beginning _____, 20 _____, and ending _____, 20 _____

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 return, 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 ▶ Robert E. [Signature] Title ▶ CPA Date ▶ 5/15/03

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

Name of Exempt Organization: ENVIRONMENTAL WORKING GROUP
Employer identification number: 52-2148600
Number street and room or suite number: 1436 U STREET, NW, #100
City town or post office state and ZIP code: WASHINGTON DC 20009-3987

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

Form 990 (checked), Form 990-EZ, Form 990 T, Form 1041 A, Form 5227, Form 8870, Form 990-BL, Form 990 PF, Form 990-T, 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 organizations four digit Group Exemption Number (GEN)
whole group, check this box
part of the group, check this box

I request an additional 3 month extension of time until Nov 17, 2003
For calendar year 2002, or other tax year beginning 20 and ending 20
If this tax year is for less than 12 months, check reason: Initial return, Final return, Change in accounting period
State in detail why you need the extension: ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE 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
8b If this application is for Form 990 PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made
8c 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

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: [Handwritten Signature] Title: CPA Date: 8/12/03

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
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

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

Name: ROBERT LANE
Number and street (include suite room, or apartment number) or a P O box number: 1920 N STREET, NW, SUITE 725
City or town province or state and country (including postal or ZIP code): WASHINGTON DC 20036