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Form **990**

# Return of Organization Exempt From Income Tax

OMB No 1545-0047

# 2003

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 2003 calendar year, or tax year beginning **JUL 1, 2003** and ending **JUN 30, 2004**

**B** Check if applicable

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or pntt or type See Specific Instructions

**C** Name of organization  
**GREEN CORPS, INC.**

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**44 WINTER STREET**

City or town, state or country, and ZIP + 4  
**BOSTON, MA 02108**

**D** Employer identification number  
**23-2687791**

**E** Telephone number  
**(617) 426-8506**

**F** Accounting method  Cash  Accrual  
 Other (specify) **▶**

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

H and I are not applicable to section 527 organizations.

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

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

H(c) Are all affiliates included? **N/A**  Yes  No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling?  Yes  No

I Group Exemption Number **▶**

**G** Website: **WWW.GREENCORPS.ORG**

**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**

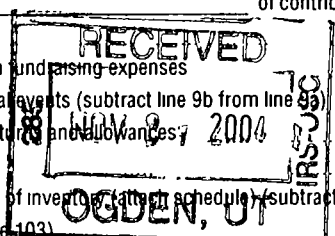
**M** Check  if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **▶ 1,162,244.**

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

SCANNED DEC 16 2004

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received				
	<b>a</b> Direct public support	<b>1a</b>	<b>549,268.</b>		
	<b>b</b> Indirect public support	<b>1b</b>			
	<b>c</b> Government contributions (grants)	<b>1c</b>			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <b>549,268.</b> noncash \$ _____)	<b>1d</b>		<b>549,268.</b>	
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		<b>601,645.</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>			
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>		<b>11,331.</b>	
	<b>5</b> Dividends and interest from securities	<b>5</b>			
	<b>6 a</b> Gross rents	<b>6a</b>			
	<b>b</b> Less rental expenses	<b>6b</b>			
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b> Other investment income (describe <b>▶</b> )	<b>7</b>				
<b>8 a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
	<b>8a</b>				
	<b>8b</b>				
	<b>8c</b>				
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8d</b>				
<b>9</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>					
<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>				
<b>b</b> Less direct expenses other than fundraising expenses	<b>9b</b>				
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>				
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>				
	<b>b</b> Less cost of goods sold	<b>10b</b>			
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>				
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		<b>1,162,244.</b>		
Expenses	<b>13</b> Program services (from line 44, column (B))	<b>13</b>	<b>861,371.</b>		
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	<b>44,865.</b>		
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	<b>133,864.</b>		
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
	<b>17</b> Total expenses (add lines 13 and 14, column (A))	<b>17</b>	<b>1,040,100.</b>		
<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<b>122,144.</b>			
Net Assets	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>1,622,726.</b>		
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>0.</b>		
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	<b>1,744,870.</b>		



323001 12-17-03

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2003)

913 22

**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 Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash \$ 5,389. noncash \$	22 5,389.	5,389.	STATEMENT 3	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 54,865.	40,436.	6,199.	8,230.
26 Other salaries and wages	26 479,830.	420,929.	5,088.	53,813.
27 Pension plan contributions	27 9,851.	8,311.	322.	1,218.
28 Other employee benefits	28 108,461.	94,466.	1,742.	12,253.
29 Payroll taxes	29 52,727.	45,588.	1,054.	6,085.
30 Professional fundraising fees	30			
31 Accounting fees	31 7,500.		7,500.	
32 Legal fees	32			
33 Supplies	33 19,781.	13,101.	169.	6,511.
34 Telephone	34 16,945.	12,513.	353.	4,079.
35 Postage and shipping	35 8,814.	6,435.	612.	1,767.
36 Occupancy	36 44,660.	39,656.	1,341.	3,663.
37 Equipment rental and maintenance	37 1,136.		1,136.	
38 Printing and publications	38 21,475.	19,023.	5.	2,447.
39 Travel	39 63,069.	62,759.		310.
40 Conferences, conventions, and meetings	40 10,052.	9,969.	35.	48.
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 6,857.		6,857.	
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 1	43e 128,688.	82,796.	12,452.	33,440.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 1,040,100.	861,371.	44,865.	133,864.

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? <b>SEE STATEMENT 2</b>	<b>Program Service Expenses</b> (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a SEE ATTACHED SCHEDULE	
(Grants and allocations \$ 5,389.)	861,371.
b	
(Grants and allocations \$ )	
c	
(Grants and allocations \$ )	
d	
(Grants and allocations \$ )	
e Other program services (attach schedule)	(Grants and allocations \$ )
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	861,371.

**Part IV Balance Sheets**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	45	Cash - non-interest-bearing	24,692.	45	52,663.
	46	Savings and temporary cash investments	1,235,122.	46	1,725,253.
	47 a	Accounts receivable	84,539.		
		b Less allowance for doubtful accounts		47c	84,539.
	48 a	Pledges receivable		48c	
		b Less allowance for doubtful accounts			
	49	Grants receivable	100,000.	49	
	50	Receivables from officers, directors, trustees, and key employees		50	
	51 a	Other notes and loans receivable			
		b Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	4,871.	53	7,751.
	54	Investments - securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55 a	Investments - land, buildings, and equipment basis			
	b Less accumulated depreciation		55c		
56	Investments - other		56		
57 a	Land, buildings, and equipment basis	34,311.			
	b Less accumulated depreciation STMT 4	22,123.	57c	12,188.	
58	Other assets (describe <input type="checkbox"/> )		58		
59	<b>Total assets (add lines 45 through 58) (must equal line 74)</b>	<b>1,700,868.</b>	<b>59</b>	<b>1,882,394.</b>	
<b>Liabilities</b>	60	Accounts payable and accrued expenses	78,142.	60	137,524.
	61	Grants payable		61	
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees		63	
	64 a	Tax-exempt bond liabilities		64a	
		b Mortgages and other notes payable		64b	
	65	Other liabilities (describe <input type="checkbox"/> )		65	
66	<b>Total liabilities (add lines 60 through 65)</b>	<b>78,142.</b>	<b>66</b>	<b>137,524.</b>	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted	1,497,726.	67	1,689,870.
	68	Temporarily restricted	125,000.	68	55,000.
	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	<b>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)</b>	<b>1,622,726.</b>	<b>73</b>	<b>1,744,870.</b>
	74	<b>Total liabilities and net assets / fund balances (add lines 66 and 73)</b>	<b>1,700,868.</b>	<b>74</b>	<b>1,882,394.</b>

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

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return**

a	Total revenue, gains, and other support per audited financial statements	a	1,162,244.
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	0.
c	Line a minus line b	c	1,162,244.
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	0.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,162,244.

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

a	Total expenses and losses per audited financial statements	a	1,040,100.
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	0.
c	Line a minus line b	c	1,040,100.
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	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,040,100.

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

(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		54,865.	2,127.	0.

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

Part VII Other Information

		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
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	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
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions. 81a 0.		
b	Did the organization file Form 1120-POL for this year?		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		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 N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	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? N/A		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A		
	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		
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? 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? 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		X
89 a	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 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		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		0.
90 a	List the states with which a copy of this return is filed SEE STATEMENT 6		
b	Number of employees employed in the pay period that includes March 12, 2003. 90b 31		
91	The books are in care of THE CORPORATION Telephone no (617) 426-8506		
	Located at 44 WINTER STREET, BOSTON, MA ZIP + 4 02108		
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. 92 N/A		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

Note: Enter gross amounts unless otherwise indicated

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues and assessments, 95 Interest on savings and temporary cash investments, 96 Dividends and interest from securities, 97 Net rental income or (loss) from real estate, 98 Net rental income or (loss) from personal property, 99 Other investment income, 100 Gain or (loss) from sales of assets other than inventory, 101 Net income or (loss) from special events, 102 Gross profit or (loss) from sales of inventory, 103 Other revenue, 104 Subtotal, 105 Total.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions)

Table with 2 columns: Line No., Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). Row 93A: GREEN CORPS, INC. PROVIDES PROGRAM CONSULTING SERVICES TO EXEMPT ORGANIZATIONS WITH SIMILAR PUBLIC INTEREST OBJECTIVES. THESE ORGANIZATIONS REIMBURSE GREEN CORPS FOR THESE SERVICES.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions)

Table with 5 columns: (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. Row 1: N/A.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions)

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

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Preparer's signature: Naomi Roth, GREEN CORPS EXECUTIVE DIRECTOR, Date: 11/15/04. Preparer's signature: [Signature], CPA, Date: 11/12/04. Firm's name: EDELSTEIN & COMPANY LLP, 24 SCHOOL STREET, BOSTON, MASSACHUSETTS 02108-5113. Phone no: (617) 227-6161.

**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

**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

GREEN CORPS, INC.

Employer identification number

23 2687791

**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
FUND FOR PUBLIC INTEREST RESEARCH, INC. 44 WINTER STREET, BOSTON, MA 02108	PROGRAM CONSULTANTS	92,442.
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 ► \$ _____ \$ _____ (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)? <b>SEE PART V, FORM 990</b>	X	
e Transfer of any part of its income or assets?		X
3 a 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 )

- 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 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A )
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )

Provide the following information about the supported organizations (See page 5 of the instructions )

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

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**  
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	904,857.	1,012,244.	945,581.	696,639.	3,559,321.
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	446,287.	460,339.	457,097.	314,402.	1,678,125.
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	13,314.	21,402.	33,481.	20,223.	88,420.
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	1,364,458.	1,493,985.	1,436,159.	1,031,264.	5,325,866.
24 Line 23 minus line 17	918,171.	1,033,646.	979,062.	716,862.	3,647,741.
25 Enter 1% of line 23	13,645.	14,940.	14,362.	10,313.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					72,955.
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					1,126,770.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					3,647,741.
d Add Amounts from column (e) for lines 18 <u>88,420.</u> 19 _____ 22 _____ 26b <u>1,126,770.</u>					1,215,190.
e Public support (line 26c minus line 26d total)					2,432,551.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					66.6865%
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	(2002) N/A	(2001) N/A	(2000) N/A	(1999) N/A	
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) N/A	(2001) N/A	(2000) N/A	(1999) N/A	
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					N/A
d Add Line 27a total _____ and line 27b total _____					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %

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

**Part V Private School Questionnaire** (See page 7 of the instructions )

N/A

**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
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 )		
<hr/> <hr/> <hr/>			
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	
<hr/> <hr/> <hr/>			
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	
<hr/> <hr/> <hr/>			
34 a	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 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)

Table with columns (a) Affiliated group totals and (b) To be completed for ALL electing organizations. Rows 36-44 detailing lobbying expenditures and nontaxable amounts.

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.)

Table for 4-Year Averaging Period with columns (a) 2003, (b) 2002, (c) 2001, (d) 2000, and (e) Total. Rows 45-50 detailing lobbying nontaxable amount, ceiling amount, total lobbying expenditures, and grassroots nontaxable amount.

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

Table with columns Yes, No, and Amount for reporting lobbying activity.

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

Table with 2 columns: Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), c.

(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.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. First row contains 'SEE STATEMENT 7'.

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?

[X] Yes [ ] No

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. First row contains 'SEE ATTACHED STATEMENT'.

Green Corps, Inc. 23-2687791

Form 990, Schedule A  
Part VII, Question 52(b)

Organization	Type of Organization	Description of Relationship
Fund for Public Interest Research	Non-profit 501c4 public interest organization	Participate in joint efforts toward common purposes; share facility; provide consultant services to Gcorps
Massachusetts Public Interest Research Group	“	Participate in joint efforts toward common purposes; share facility
United States Public Interest Research Group	“	Participate in joint efforts toward common purposes; share facility
Green Corps Campaigns	“	Participate in joint efforts toward common purposes

Form 990  
Statement of Program Services

GREEN CORPS, INC                      23-2687791

Green Corps, Inc. serves as a field school for environmental organizing, augmenting public education, research and advocacy activities of local, state and national environmental organizations. Green Corps also serves as a fiscal sponsor for Free the Planet! and Ecopledge.com, a national campaign working for immediate and corrective measures to safeguard the environment

Grants Expenses:    \$5,389                      Total Expenses.    \$861,371

2003 DEPRECIATION AND AMORTIZATION REPORT  
FORM 990 PAGE 2

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Or Depreciation
1	EQUIPMENT	11/12/99	SL	5.00	16	6,720.			6,720.	5,382.		1,338.
2	EQUIPMENT	07/01/00	SL	5.00	16	11,788.			11,788.	7,073.		2,358.
3	EQUIPMENT	07/01/02	SL	5.00	16	14,053.			14,053.	2,811.		2,811.
4	EQUIPMENT	07/01/03	SL	5.00	16	1,750.			1,750.			350.
5				.000	16							0.
6				.000	16							0.
7				.000	16							0.
8				.000	16							0.
9				.000	16							0.
	* TOTAL 990 PAGE 2 DEPR					34,311.		0.	34,311.	15,266.	0.	6,857.



FORM 990

## OTHER EXPENSES

STATEMENT 1

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ADVERTISING	765.	765.		
CONSULTANTS	120,936.	79,862.	7,859.	33,215.
INSURANCE	1,351.	1,141.	33.	177.
PAYROLL PROCESSING	3,151.	3.	3,100.	48.
FILING FEES	1,460.		1,460.	
DUES AND PUBLICATIONS	1,025.	1,025.		
TOTAL TO FM 990, LN 43	128,688.	82,796.	12,452.	33,440.

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FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 2  
PART III

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EXPLANATION

GREEN CORPS, INC. SERVES AS A FIELD SCHOOL FOR ENVIRONMENTAL ORGANIZING, AUGMENTING PUBLIC EDUCATION, RESEARCH AND ADVOCACY ACTIVITIES OF LOCAL, STATE AND NATIONAL ENVIRONMENTAL ORGANIZATIONS.

FORM 990

CASH GRANTS AND ALLOCATIONS

STATEMENT 3

<u>CLASSIFICATION</u>	<u>DONEE'S NAME</u>	<u>DONEE'S ADDRESS</u>	<u>DONEE'S RELATIONSHIP</u>	<u>AMOUNT</u>
PROGRAM SUPPORT	CENTER FOR PUBLIC INTEREST RESEARCH	44 WINTER STREET, BOSTON, MA 02108	NONE	5,389.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				5,389.

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 FORM 990      DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT      STATEMENT      4
 

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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
EQUIPMENT	6,720.	6,720.	0.
EQUIPMENT	11,788.	9,431.	2,357.
EQUIPMENT	14,053.	5,622.	8,431.
EQUIPMENT	1,750.	350.	1,400.
TOTAL TO FORM 990, PART IV, LN 57	34,311.	22,123.	12,188.

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,  
TRUSTEES AND KEY EMPLOYEES

STATEMENT 5

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
NOTE: DIRECTORS WERE NOT COMPENSATED FOR THEIR SERVICES AS DIRECTORS				
LESLIE SAMUEL RICH 44 WINTER STREET BOSTON, MA 02108	EXEC. DIRECTOR (FORMER) 34	34,562.	1,335.	0.
DOUGLAS PHELPS 44 WINTER STREET BOSTON, MA 02108	CHAIRPERSON 1	0.	0.	0.
MATT WILSON 44 WINTER STREET BOSTON, MA 02108	SECRETARY/TREASURER 1	0.	0.	0.
BOB BINGAMAN 44 WINTER STREET BOSTON, MA 02108	VICE-CHAIR 1	0.	0.	0.
SARAH HODGDON 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1	0.	0.	0.
PETER COLAVITO 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1	0.	0.	0.
SARAH MATSUMOTO 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1	0.	0.	0.
DONNA EDWARDS 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1	0.	0.	0.
DICK MARK 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1	0.	0.	0.

ADAM RUBEN 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1	0.	0.	0.
WENDY WENDLANDT 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1	0.	0.	0.
KATHLEEN WELCH 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1	0.	0.	0.
NAOMI ROTH 44 WINTER STREET BOSTON, MA 02108	EXECUTIVE DIRECTOR 34	20,303.	792.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>54,865.</u>	<u>2,127.</u>	<u>0.</u>

FORM 990

LIST OF STATES RECEIVING COPY OF RETURN  
PART VI, LINE 90

STATEMENT 6

STATES

NJ, PA, NY, MA, CT, IL, CA, WA, MN, VA, MD, WI

SCHEDULE A INVOLVEMENT WITH NONCHARITABLE ORGANIZATIONS STATEMENT 7  
 PART VII, LINE 51

(A) LINE NO.	(B) AMOUNT INVOLVED	(C) NAME OF NONCHARITABLE EXEMPT ORGANIZATION	(D) DESCRIPTION OF TRANSFERS, TRANSACTIONS, AND SHARING ARRANGEMENTS
BIV	61.	PUBLIC INTEREST RESEARCH GROUP FUEL BUYERS	REIMBURSE PHONE AND SUPPLIES
BVI	102,236.	FUND FOR PUBLIC INTEREST RESEARCH	PROGRAM AND ADMINISTRATIVE CONSULTING
BIV	394.	OREGON PUBLIC INTEREST RESEARCH GROUP	REIMBURSE POSTAGE AND SUPPLIES
BIV	493.	DOGWOOD ALLIANCE	REIMBURSE TRAVEL
BIV	5,279.	US PUBLIC INTEREST RESEARCH GROUP	REIMBURSE PHONE, SUPPLIES, HEALTH INS.
BIV	490.	FUND FOR PUBLIC INTEREST RESEARCH	REIMBURSE POSTAGE, TRAINING EXPENSES
BIV	1,364.	ENVIRONMENT CALIFORNIA	REIMBURSE HEALTH INSURANCE
BIV	137.	WASHINGTON PUBLIC INTEREST RESEARCH GROUP	REIMBURSE PHONE
BIV	400.	GREENPEACE, INC.	REIMBURSE SUPPLIES



**Depreciation and Amortization** 990  
 (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return <b>GREEN CORPS, INC.</b>	Business or activity to which this form relates <b>FORM 990 PAGE 2</b>	Identifying number <b>23-2687791</b>
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**Part I Election To Expense Certain Tangible Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount. See instructions for a higher limit for certain businesses	1	100,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	400,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election (see instructions)	15	
16 Other depreciation (including ACRS) (see instructions)	16	6,857.

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L
b 12-year			12 yrs.		S/L
c 40-year	/		40 yrs.	MM	S/L

**Part IV Summary (See instructions)**

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	6,857.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?  Yes  No 24b If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use.								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? <b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year:					
43 Amortization of costs that began before your 2003 tax year					43
44 Total. Add amounts in column (f). See instructions for where to report					44