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2003

Open to Public Inspection

Short Form

Form 990-EZ

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

For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year

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

Department of the Treasury
Internal Revenue Service

A For the 2003 calendar year, or tax year beginning , 2003, and ending , 20

B Check if applicable <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization IOWA PUBLIC INTEREST RESEARCH GROUP EDUCATION FUND		D Employer identification number 42 : 1498878
		Number and street (or P O box, if mail is not delivered to street address) Room/suite 3111 INGERSOLL 2ND FLOOR		E Telephone number (515) 282-4193
		City or town, state or country, and ZIP + 4 DES MOINES IA 50312		F Group Exemption Number . . . ▶

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

I Website: ▶ WWW.IOWAPIRG.ORG
 H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

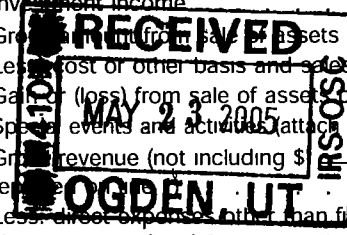
J Organization type (check only one)— 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

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

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9
Revenue	1	Contributions, gifts, grants, and similar amounts received														
	2	Program service revenue including government fees and contracts														
	3	Membership dues and assessments														
	4	Investment income														
	5a	Gross receipts or sales other than inventory														
	5b	Less: cost of other basis and sales expenses														
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)														
	6	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>														
	6a	Gross revenue (not including \$ of contributions received)														
	6b	Less: direct expenses other than fundraising expenses														
	6c	Net income or (loss) from special events and activities (line 6a less line 6b)														
	7a	Gross sales of inventory, less returns and allowances														
	7b	Less: cost of goods sold														
	7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)														
	8	Other revenue (describe ▶)														
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶														
	Expenses	10	Grants and similar amounts paid (attach schedule)													
11		Benefits paid to or for members														
12		Salaries, other compensation, and employee benefits														
13		Professional fees and other payments to independent contractors														
14		Occupancy, rent, utilities, and maintenance														
15		Printing, publications, postage, and shipping														
16		Other expenses (describe ▶ <u>SUPPLIE, TRAVEL, INSURANCE</u>)														
17	Total expenses (add lines 10 through 16) ▶															
18	Excess or (deficit) for the year (line 9 less line 17)															
Net Assets	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)														
	20	Other changes in net assets or fund balances (attach explanation)														
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ▶														
	21	103622.95														



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

(See page 40 of the instructions)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	130687.40	126321.81
23	Land and buildings		
24	Other assets (describe ▶ <u>COMPUTER</u>)	689.21	459.48
25	Total assets	131376.61	126781.29
26	Total liabilities (describe ▶ <u>ACCOUNTS PAYABLE</u>)		23158.34
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	131376.61	126781.29

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2003)

SCANNED JUL 20 2005

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Part III Statement of Program Service Accomplishments (See page 41 of the instructions.)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)	
What is the organization's primary exempt purpose? RESEARCH AND EDUCATION			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28	PUBLIC EDUCATION AND RESEARCH ON ENVIRONMENTAL AND CONSUMER ISSUES		
	(Grants \$ 0.00)	28a	25037.93
29			
	(Grants \$)	29a	
30			
	(Grants \$)	30a	
31	Other program services (attach schedule)	(Grants \$)	31a
32	Total program service expenses (add lines 28a through 31a)		32 25037.93

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 41 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Amber Hard 3111 Ingersoll Ave. 2nd Floor Des Moines, IA 50312	Secretary/0.5	1211.50	0	0
Steven Blackledge 1107 9th St Ste 601 Sacramento CA 95814	President/0.5	0	0	0
Tom Fendley 44 Winter St Boston MA 02108	Treasurer/0.5	0	0	0

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. 38b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
39	501(c)(7) organizations Enter. a Initiation fees and capital contributions included on line 9 39a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b	Gross receipts, included on line 9, for public use of club facilities 39b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
40a	501(c)(3) organizations Enter. Amount of tax imposed on the organization during the year under section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation		<input checked="" type="checkbox"/>
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶		
d	Enter Amount of tax on line 40c, above, reimbursed by the organization ▶		
41	List the states with which a copy of this return is filed. ▶		
42	The books are in care of ▶ FFPIR Telephone no ▶ (617) 292-4805 Located at ▶ 44 Winter St Boston MA 02108 ZIP + 4 ▶ 02108		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: Peter L Campbell Date: 5/16/05

Type or print name and title: PETER L CAMPBELL, CONTROLLER

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____

Check if self-employed

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

EIN: _____

Phone no: () _____



SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information- (See separate instructions.)

OMB No 1545-0047

2003

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

IOWA PUBLIC INTEREST RESEARCH GROUP EDUCATION FUND

Employer identification number

42 1498878

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
.....				
.....				
.....				
.....				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
.....		
.....		
.....		
.....		
Total number of others receiving over \$50,000 for professional services ▶		

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

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)		✓
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?	2a	✓
b Lending of money or other extension of credit?	2b	✓
c Furnishing of goods, services, or facilities?	2c	✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <i>SEE PART IV 990</i>	2d	✓
e Transfer of any part of its income or assets?	2e	✓
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	✓
b Do you have a section 403(b) annuity plan for your employees?	3b	✓
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?	4	✓

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)	95730	105335.87	25000	0	226065.87
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.	95730.00	105335.87	25000.00	0.00	226065.87
24 Line 23 minus line 17.	95730.00	105335.87	25000.00	0.00	226065.87
25 Enter 1% of line 23	957.30	1053.36	250.00	0.00	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. ▶					26a 4521.32
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					26b 4478.68
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					26c 226065.87
d Add Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b 4478.68 ▶					26d 4478.68
e Public support (line 26c minus line 26d total) ▶					26e 221587.19
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f 98 %
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) _____ (2001) _____ (2000) _____ (1999) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2) , enter the sum of these differences (the excess amounts) for each year: (2002) _____ (2001) _____ (2000) _____ (1999) _____					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶					27c _____
d Add Line 27a total _____ and line 27b total _____ ▶					27d _____
e Public support (line 27c total minus line 27d total). ▶					27e _____
f Total support for section 509(a)(2) test Enter amount from line 23, column (e). ▶					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h _____ %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 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.)
(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)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

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	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table-		
	If the amount on line 40 is- The lobbying nontaxable amount is-		
	Not over \$500,000 20% of the amount on line 40	41	
	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	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 11 of the instructions)

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

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of.	Yes	No	Amount
a 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.)			
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?

Table with columns for categories (a-f), sub-categories (i-vi), and Yes/No checkboxes. Includes items like Transfers from the reporting organization to a noncharitable exempt organization of Cash, Other assets, etc.

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...

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

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? [X] Yes [] No

b If "Yes," complete the following schedule.

Schedule table for 52a with columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Includes entry for IOWA PUBLIC INTEREST RESEARCH GROUP.



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

Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization IOWA PUBLIC INTEREST RESEARCH GROUP EDUCATION FUND	Employer identification number 42 : 1498878
	Number, street, and room or suite no. If a P.O. box, see instructions 3111 INGERSOLL 2ND FLOOR	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions DES MOINES IA 50312	

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

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

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

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

4 I request an additional 3-month extension of time until MAY 15 2005
 5 For calendar year _____, or other tax year beginning JULY 1, 2003 and ending JUNE 30 2004.

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

7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION REQUIRED 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. See instructions \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature Peter Z. Craythall Title SENIOR ACCOUNTANT Date 2/15/05

Notice to Applicant—To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- Other _____

Director _____ By: _____ Date _____

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

Type or print	Name FFPIR
	Number and street (include suite, room, or apt. no.) Or a P.O. box number 44 WINTER ST
	City or town, province or state, and country (including postal or ZIP code) BOSTON MA 02108

EXTENSION
 MAR 0 2005
 FIELD OFFICE
 SUBMISSION PROCESSING CENTER