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Return of Organization Exempt From Income Tax

2004

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)

Open to Public Inspection

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

A For the 2004 calendar year, or tax year beginning OCT 1, 2004 **and ending** SEP 30, 2005

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

C Name of organization
GRIST MAGAZINE, INC

D Employer identification number
06-1664153

E Telephone number
206-876-2020

F Accounting method Cash Accrual
 Other (specify) _____

G Website: WWW.GRIST.ORG

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: _____

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

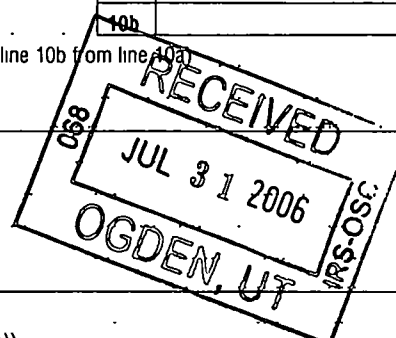
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 1,267,260.

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

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

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	<u>1,228,037.</u>		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ <u>1,228,037.</u> noncash \$ _____)	1d		<u>1,228,037.</u>	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		<u>8,319.</u>	
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4		<u>2,952.</u>	
	5 Dividends and interest from securities	5			
	6 a Gross rents	6a			
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe _____)	7				
Expenses	8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	b Less: cost or other basis and sales expenses	8a	8b		
	c Gain or (loss) (attach schedule)	8c			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
	b Less: direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
	10 a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
	11 Other revenue (from Part VII, line 103)	11		<u>27,952.</u>	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		<u>1,267,260.</u>		
13 Program services (from line 44, column (B))	13		<u>977,689.</u>		
14 Management and general (from line 44, column (C))	14		<u>85,414.</u>		
15 Fundraising (from line 44, column (D))	15		<u>111,313.</u>		
16 Payments to affiliates (attach schedule)	16				
17 Total expenses (add lines 16 and 44, column (A))	17		<u>1,174,416.</u>		
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	<u>92,844.</u>		
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	<u>818,599.</u>		
	20 Other changes in net assets or fund balances (attach explanation)	20	<u>0.</u>		
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	<u>911,443.</u>		



SCANNED AUG 16 2006

M

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 (attach schedule)				
	(cash \$ _____ noncash \$ _____)	22			
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 85,499.	58,138.	1,482.	25,879.
26	Other salaries and wages	26 546,763.	448,037.	44,926.	53,800.
27	Pension plan contributions	27 11,306.	9,776.	803.	727.
28	Other employee benefits	28 47,162.	40,781.	3,350.	3,031.
29	Payroll taxes	29 55,244.	44,126.	4,535.	6,583.
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33			
34	Telephone	34 7,945.	6,960.	328.	657.
35	Postage and shipping	35			
36	Occupancy	36 33,486.	30,138.	1,674.	1,674.
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39 22,393.	15,322.	1,149.	5,922.
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42 10,222.	9,200.	511.	511.
43	Other expenses not covered above (itemize):				
a	PROFESSIONAL FEES	43a 295,798.	265,473.	23,703.	6,622.
b	MISCELLANEOUS	43b 34,935.	27,591.	2,495.	4,849.
c	HOSTING	43c 12,146.	11,090.	228.	828.
d	INSURANCE	43d 11,517.	11,057.	230.	230.
e		43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 1,174,416.	977,689.	85,414.	111,313.

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? **AWARENESS OF ENVIRONMENTAL CONCERNS**

AWARENESS OF ENVIRONMENTAL CONCERNS

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)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a	EDITORIAL: (SEE STATEMENT 4)				
		(Grants and allocations \$ _____)			479,319.
b	READERSHIP: (SEE STATEMENT 5)				
		(Grants and allocations \$ _____)			320,399.
c	PRODUCTION AND DISTRIBUTION: (SEE STATEMENT 6)				
		(Grants and allocations \$ _____)			177,971.
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)				977,689.

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
Assets	45 Cash - non-interest-bearing	51,066.	45	42,754.
	46 Savings and temporary cash investments	251,182.	46	106,566.
	47 a Accounts receivable	47a 11,936.		
	b Less: allowance for doubtful accounts	47b	47c	11,936.
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable	536,228.	49	787,500.
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	9,076.	53	14,171.
	54 Investments - securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55 a Investments - land, buildings, and equipment basis	55a		
b Less: accumulated depreciation	55b	55c		
56 Investments - other		56		
57 a Land, buildings, and equipment basis	57a 41,322.			
b Less: accumulated depreciation STMT 1	57b 18,140.	57c	23,182.	
58 Other assets (describe <input type="checkbox"/>)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	880,377.	59	986,109.	
Liabilities	60 Accounts payable and accrued expenses	61,778.	60	74,666.
	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 Total liabilities (add lines 60 through 65)	61,778.	66	74,666.	
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	718,599.	67	861,443.
	68 Temporarily restricted	100,000.	68	50,000.
	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)	818,599.	73	911,443.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	880,377.	74	986,109.	

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		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	1,286,074.	
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 \$ 18,814.			
(3) Recoveries of prior year grants \$ _____			
(4) Other (specify): \$ _____			
Add amounts on lines (1) through (4)	▶ b	18,814.	
c Line a minus line b	▶ c	1,267,260.	
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	1,267,260.	
a Total expenses and losses per audited financial statements	▶ a	1,193,230.	
b Amounts included on line a but not on line 17, Form 990:			
(1) Donated services and use of facilities \$ 18,814.			
(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	18,814.	
c Line a minus line b	▶ c	1,174,416.	
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	1,174,416.	

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
CHARLES GILLER 710 - 2ND AVE, STE 860 SEATTLE, WA 98104	PRESIDENT 40	85,499.	3,892.	0.
SUE KAUFMAN 710 - 2ND AVE, STE 860 SEATTLE, WA 98104	TREASURER .5	0.	0.	0.
DON CHEN 710 - 2ND AVE, STE 860 SEATTLE, WA 98104	BOARD MEMBER .5	0.	0.	0.
KRISTEN WOLF 710 - 2ND AVE, STE 860 SEATTLE, WA 98104	BOARD CHAIR .5	0.	0.	0.
MICHELLE DEPASS 710 - 2ND AVE, STE 860 SEATTLE, WA 98104	BOARD MEMBER .5	0.	0.	0.
BILL MCKIBBEN 710 - 2ND AVE, STE 860 SEATTLE, WA 98104	BOARD MEMBER .5	0.	0.	0.
BEN STRAUSS 710 - 2ND AVE, STE 860 SEATTLE, WA 98104	CLERK .5	0.	0.	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 VI 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?	X	
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"/> and check whether it is <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?	81b	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?	82a	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	18,814.
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	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
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0.; section 4912 <input type="checkbox"/> 0.; section 4955 <input type="checkbox"/> 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	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		0.
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> WASHINGTON, MASSACHUSETTS, NEW YORK		
b	Number of employees employed in the pay period that includes March 12, 2004	90b	16
91	The books are in care of <input type="checkbox"/> SONJA WATERS Telephone no. <input type="checkbox"/> 206-876-2020		
	Located at <input type="checkbox"/> 710 - 2ND AVENUE, STE 860, SEATTLE, WA ZIP + 4 <input type="checkbox"/> 98104		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 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	92	N/A

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

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
Note: Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
a SYNDICATION FEES					7,238.
b AFFILIATE FEES					1,081.
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	2,952.	
96 Dividends and 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 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:					
a ADVERTISING	541800	27,952.			
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		27,952.		2,952.	8,319.
105 Total (add line 104, columns (B), (D), and (E))					39,223.

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.)

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).
▼	SEE STATEMENT 2

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

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: *Kenara Howe* Signature of officer, Date: 07/27/06, Type or print name and title: Kenara Howe CEO

Paid Preparer's Use Only: Preparer's signature: *[Signature]*, Date: 7-22-06, Check if self-employed: , Preparer's SSN or PTIN: _____, Firm's name (or yours if self-employed), address, and ZIP + 4: JACOBSON JARVIS & CO, PLLC, 600 STEWART STREET, SUITE 1900, SEATTLE WA 98101-1219, EIN: _____, Phone no.: _____

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.)

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

OMB No 1545-0047

2004

Name of the organization

GRIST MAGAZINE, INC

Employer identification number

06 1664153

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
<u>KENDRA HOWE</u> 710 - 2ND AVENUE, STE 860, SEATTLE, WA 98104	DEPUTY DIR. 40	83,278.	7,783.	

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
<u>NONE</u> -----		

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
<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 ► \$ _____ \$ _____ (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>		X
<p>b Lending of money or other extension of credit?</p>		X
<p>c Furnishing of goods, services, or facilities?</p>		X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990</p>	X	
<p>e Transfer of any part of its income or assets?</p>		X
<p>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.)</p>		X
<p>b Do you have a section 403(b) annuity plan for your employees?</p>		X
<p>4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?</p>		X
<p>b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?</p>		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 5 of the instructions.)

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

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,176,975.	492,099.			1,669,074.
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	8,103.				8,103.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,113.				1,113.
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		1,177.	SEE STATEMENT 3		1,177.
23 Total of lines 15 through 22	1,186,191.	493,276.	0.	0.	1,679,467.
24 Line 23 minus line 17	1,178,088.	493,276.			1,671,364.
25 Enter 1% of line 23	11,862.	4,933.			
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 33,427.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,297,792.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 1,671,364.
d Add: Amounts from column (e) for lines: 18 1,113. 19 _____ 22 1,177. 26b 1,297,792.					26d 1,300,082.
e Public support (line 26c minus line 26d total)					26e 371,282.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 22.2143%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2003) (2002) (2001) (2000)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2003) (2002) (2001) (2000)					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add: Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)			27f N/A		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part 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.)

N/A

(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 3 columns: (a) Affiliated group totals, (b) To be completed for ALL electing organizations, and a central column for line numbers 36-44. Includes rows for total lobbying expenditures, exempt purpose 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 with 6 columns: Calendar year (or fiscal year beginning in), (a) 2004, (b) 2003, (c) 2002, (d) 2001, and (e) Total. Rows include lobbying nontaxable amount, lobbying ceiling amount, total lobbying expenditures, grassroots nontaxable amount, grassroots ceiling amount, and grassroots lobbying expenditures.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

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 3 columns: Yes, No, Amount. Rows correspond to items a through i, with a total row at the bottom showing 0.

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 11 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

- (i) Cash
- (ii) Other assets

b Other transactions:

- (i) Sales or exchanges of assets with a noncharitable exempt organization
- (ii) Purchases of assets from a noncharitable exempt organization
- (iii) Rental of facilities, equipment, or other assets
- (iv) Reimbursement arrangements
- (v) Loans or loan guarantees
- (vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received: N/A

	Yes	No
51a(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

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

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: N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

• 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 GRIST MAGAZINE, INC	Employer identification number 06-1664153
	Number, street, and room or suite no. If a P.O. box, see instructions 811 FIRST AVENUE, NO. 466	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions SEATTLE, WA 98104	

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.

- The books are in the care of **KENDRA HOWE**
Telephone No **206-876-2020** FAX No _____
- 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 **AUGUST 15, 2006**
- 5 For calendar year _____, or other tax year beginning **OCT 1, 2004** and ending **SEP 30, 2005**
- 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 REQUESTED IN ORDER TO GATHER INFORMATION NEEDED TO PREPARE 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 \$ **N/A**

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 **Conne M. Baulin** Title **CPA** Date **5/9/06**

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 extended due date of the return for which an extension was requested.
- Other _____

Director _____ By: _____ **EXTENSION APPROVED**

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 JACOBSON JARVIS & CO, PLLC	MAY 25 2006
	Number and street (include suite, room, or apt. no.) or a P.O. box number 600 STEWART STREET, SUITE 1900	FIELD DIRECTOR SUSAN BLOOMBERG, C. 00131
	City or town, province or state, and country (including postal or ZIP code) SEATTLE WA 98101-1219	

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	1
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER EQUIPMENT	34,427.	14,633.	19,794.
OFFICE EQUIPMENT	6,895.	3,507.	3,388.
TOTAL TO FORM 990, PART IV, LN 57	41,322.	18,140.	23,182.

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT	2
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	SYNDICATION COSTS ARE NECESSARY FEES TO HELP COVER SOME OF THE
93A	COSTS OF SPREADING AWARENESS OF ENVIRONMENTAL CONCERNS TO THE PUBLIC,
93A	THE EXEMPT PURPOSE.
93B	AFFILIATE FEES ARE NECESSARY FEES TO HELP COVER THE SOME OF THE COSTS
93B	OF SPREADING AWARENESS OF ENVIRONMENTAL CONCERNS TO THE PUBLIC-THE
93B	EXEMPT PURPOSE.

SCHEDULE A	OTHER INCOME	STATEMENT	3
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DESCRIPTION	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT
SYNDICATION FEES	0.	1,177.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	0.	1,177.	0.	0.

AMENDMENT TO BYLAWS

OF

Grist Magazine, Inc.

WHEREAS, the Directors of Grist Magazine, Inc. (the "Company") ratified and confirmed the Bylaws of the Company on November 19, 2002; and

WHEREAS, Article IV of said Bylaws provides that said Bylaws may be amended by a vote of a majority of the Directors (excluding abstentions); and

WHEREAS, a majority of said Directors have voted to amend the Bylaws in the manner set forth in this Amendment;

NOW, THEREFORE, said Directors hereby amend the Bylaws as follows:

1. The Directors delete Paragraph 1 of Article V in its entirety and replace it with the following new Paragraph 1:

"1. Fiscal Year. Except as otherwise determined by the Directors, the fiscal year of the Corporation shall end on September 30 of each year."

2. The Directors, in order to permit e-mail notification of Board of Directors Meetings, delete the first two full sentences of Paragraph 9 of Article II, and insert in their place the following new two sentences:

"Notice of the time and place of each meeting of the Board of Directors shall be given to each Director by mail (postage prepaid and properly addressed) posted at least five days before such meeting, or by email, telecopy, or telegram sent at least forty-eight hours before the meeting, or by delivery in person or by telephone at least twenty-four hours before the meeting. Notice shall be deemed properly given by mail, email, telecopy or telegram when addressed and sent to the Director at the Director's address as it appears in the records of the Corporation."

This amendment to the Bylaws is ratified and confirmed as of the date set forth below.

EXECUTED on the day of , 2005.

CHARLES N. GILLER

Statement 4 - Editorial

FY 2005 brought significant expansion in the depth, range, and recognition of *Grist's* environmental news coverage. Among the prominent people who granted *Grist* interviews were Nobel Peace Prize winner Wangari Maathai, actor and solar advocate Edward Norton, New York Times columnist and "geo-green" advocate Thomas Friedman, Senator Chuck Hagel, Michigan Gov. Jennifer Granholm, founder of Whole Foods John Mackey, creator of Newman's Own Organics Nell Newman, Patagonia founder Yvon Chouinard, noted authors James Howard Kunstler and Chris Mooney, geo-green and former head of the CIA James Woolsey, president of the Union of Concerned Scientists Kevin Knobloch, longtime anti-nuclear activist Helen Caldicott, . *Grist* received its first Webby Award – what *The New York Times* calls “the Oscar of the Internet” -- for Best Magazine.

Statement 5 - Readership

More and more individuals are turning to *Grist* for the latest news and the best advice on how to act on environmental beliefs. During the fiscal year that began in October 2004, traffic to the *Grist* website shot up 116 percent, from a monthly average of 158,000 unique visitors to 342,000. Meanwhile, the number of people subscribing to *Grist's* email services also increased by more than 100 percent to 221,000 individuals. A sweepstakes, where we gave away a donated all-expense-paid trip to Iceland, resulted in nearly 50,000 new email subscribers. PBS.org, the internet's most heavily trafficked dot-org website, used *Grist* content to augment its nationally televised documentaries; MSNBC.com, the leading internet news portal, with 20.3 million unique visitors per month regularly syndicated *Grist* content; Salon.com, one of the internet's most popular and respected news magazines, syndicated a weekly *Grist* column; *Natural Home Magazine* began syndicating *Grist's* advice column, Ask Umbra.

Statement 6 - Production and Distribution

In January 2004, *Grist* unveiled on a new logo and website. We also launched Gristmill, our weblog, which now attracts tens of thousands of readers each month. We continued to make improvements to our new content management system, enabling still more efficient publishing to our website, and we rolled out a new graphics-intensive HTML email format that significantly enhanced the reader experience.