

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

1998

Department of the Treasury Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

This Form is Open to Public Inspection

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

A For the 1998 calendar year, OR tax year period beginning 1998, and ending 19

B Check if: Change of address, Initial return, Final return, Amended return. C Name of organization: THE CENTER FOR THE RESPECT OF LIFE AND ENVIRONMENT. D Employer identification number: 52-1520451. E Telephone number: 202-452-1100. F Check if exemption application is pending.

G Type of organization: [X] Exempt under 501(c)(3) (3) (insert number) OR [] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? [] Yes [X] No. (b) If "Yes," enter the number of affiliates for which this return is filed: []. J Accounting method: [] Cash [X] Accrual [] Other (specify) [].

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 it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

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

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 Gross rents; 7 Other investment income; 8 Gross amount from sale of assets other than inventory; 9 Special events and activities; 10 Gross sales of inventory, less returns and allowances; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or deficit for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

SCANNED JUL 23 1999 Revenue

THE CENTER FOR THE RESPECT OF LIFE AND ENVIRONMENT

Form 990 (1998)

52-1520451

Page 2

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 \$ 11,000. noncash \$	11,000.	11,000.	Statement 3	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	85,000.	85,000.	0.	0.
26	Other salaries and wages	139,174.	139,174.		
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	1,389.	1,389.		
34	Telephone	5,470.	5,470.		
35	Postage and shipping	3,308.	3,308.		
36	Occupancy	505.	505.		
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel	90,707.	90,707.		
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule) ...				
43	Other expenses (itemize):				
a				
b				
c				
d				
e	See Statement 2	605,788.	226,668.	109,158.	269,962.
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	942,341.	563,221.	109,158.	269,962.

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? 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? ANIMAL AND ENVIRONMENTAL PROTECTION.	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a GENERAL ACTIVITIES TOWARD INCREASING PUBLIC AWARENESS OF ENVIRONMENTAL AND ANIMAL WELFARE CONCERNS, DISTRIBUTION OF PRINTED AND OTHER MATERIALS IN FURTHERANCE OF THE CENTER'S PURPOSES. (Grants and allocations \$ 11,000.)	563,221.
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)	563,221.

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		45	
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a	47c	
	b Less: allowance for doubtful accounts	47b		
	48 a Pledges receivable	48a	48c	
	b Less: allowance for doubtful accounts	48b		
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes and loans receivable	51a	51c	
	b Less: allowance for doubtful accounts	51b		
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities (attach schedule)		54	
	55 a Investments - land, buildings, and equipment: basis	55a	55c	
	b Less: accumulated depreciation (attach schedule)	55b		
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a	57c		
b Less: accumulated depreciation	57b			
58 Other assets (describe ▶)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	0.	59	0.	
Liabilities	60 Accounts payable and accrued expenses		60	299,552.
	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 ▶)		65	
66 Total liabilities (add lines 60 through 65)	0.	66	299,552.	
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		67	<299,552.>
	68 Temporarily restricted		68	
	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 and column (B) must equal line 21)	0.	73	<299,552.>	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	0.	74	0.	

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.

THE CENTER FOR THE RESPECT OF LIFE AND ENVIRONMENT

Form 990 (1998)

52-1520451

Page 5

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	76	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.	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement;	79	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?	80a	X
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt. See Statement 5		
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	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 for reporting in Part III)	82b	N/A
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	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	85a	
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	
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 in 85f?	85g	
h	If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
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? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. - Enter: Amount of tax imposed 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? 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 in 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed	DISTRICT OF COLUMBIA	
b	Number of employees employed in the pay period that includes March 12, 1998	90b	4
91	The books are in care of	CONTROLLER Telephone no. (202) 452-1100	
	Located at	PAGE ONE ADDRESS ZIP + 4	
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

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
(a) CONFERENCES					26,796.
(b)					
(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					
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 OTHER INCOME					238,216.
b WORKSHOP INCOME					157.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		0.	265,169.
105 TOTAL (add line 104, columns (B), (D), and (E))					265,169.

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

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	FEEES FROM CONFERENCES (RELIGION ECOLOGY CONFERENCE, ASISI CONFERENCE)
103a	INVESTMENT EARNINGS ACCRUED ON CONTRIBUTIONS HELD BY HSUS
103b	SALE OF LITERATURE AND TABLE RENTAL

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

I am preparing this Form 990 and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, and all information of which preparer has any knowledge.

5/19/99 *President*
 Type or print name and title

Part III Statement About Activities

	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. ▶ \$ _____ 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.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <u>See Part V, Form 990</u>	2d	X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4 a Do you have a section 403(b) annuity plan for your employees?	4a	X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)		

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

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

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 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 instructions on page 4.)

(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 instructions on page 4.)

THE CENTER FOR THE RESPECT OF LIFE AND ENVIRONMENT

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) 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) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	614,176.	416,251.	191,530.	341,849.	1,563,806.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose			2,461.	5,914.	8,375.
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	614,176.	416,251.	193,991.	347,763.	1,572,181.
24 Line 23 minus line 17	614,176.	416,251.	191,530.	341,849.	1,563,806.
25 Enter 1% of line 23	6,142.	4,163.	1,940.	3,478.	
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 31,276.
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b 376,172.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 1,563,806.
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b 376,172.					26d 376,172.
e Public support (line 26c minus line 26d total)					26e 1,187,634.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 75.9451%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. N/A					
(1997) _____ (1996) _____ (1995) _____ (1994) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list 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.) 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					
(1997) _____ (1996) _____ (1995) _____ (1994) _____					
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 1994 through 1997, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

None

Part V

Private School Questionnaire

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

N/A

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
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.)			
.....			
.....			
34 a	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

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table - if the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

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:	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)			0.

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

Form 990

Other Expenses

Statement 2

Description	(A)	(B)	(C)	(D)
	Total	Program Services	Management and General	Fundraising
CONSULTANTS	90,140.	90,140.		
INDIRECT COST ALLOCATION	379,120.		109,158.	269,962.
OTHER TAXES	25.	25.		
EDUCATIONAL PUBLICATIONS	136,503.	136,503.		
Total to Fm 990, ln 43	605,788.	226,668.	109,158.	269,962.

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>
	CONCERN INC		None	10,000.
	INTERNATIONAL DEVELOPMENT CONFERENC		None	300.
	TRIBAL LINK FOUNDATION INC		None	200.
	WORLD SOCIETY FOR PROTECTION OF ANI		None	500.
Total Included on Form 990, Part II, line 22				<u>11,000.</u>

Form 990 Part V - Officer Compensation from Related Organizations Statement 4

Officer's Name	Name of Related Organization	Compensation	Employee Ben Plan Contrib	Expense Account
PAUL G. IRWIN	THE HUMANE SOCIETY OF THE UNITED STATES	237,540.	21,283* 311,502* (*See Note A)	0.
JAN HARTKE	THE HUMANE SOCIETY OF THE UNITED STATES	104,331.	7,944.	0.

Note A:
Compensation of President/CEO --

In 1998, President/CEO of the Society received salary in the amount of \$237,540 plus benefits, including medical and life insurance valued at \$5,849. The President also accrued on going deferred compensation pursuant to Board approved deferred compensation agreements in the amount of \$15,434.

In addition to the above, the President received \$311,502 as part of a retirement benefit. This benefit was authorized through a Board approved separate retirement plan designed as a make-up benefit to restore certain benefits lost as a result of federal regulations imposed upon the Society's defined benefit plan.

Form 990

Identification of Related Organizations
Part VI, Line 80b

Statement 5

<u>Name of Organization</u>	<u>Exempt</u>	<u>NonExempt</u>
THE NATIONAL ASSOCIATION FOR HUMANE AND ENVIRONMENTAL EDUCATION	X	
THE HUMANE SOCIETY OF THE UNITED STATES	X	
EARTHKIND USA	X	
EARTHKIND INTERNATIONAL	X	
HUMANE SOCIETY INTERNATIONAL	X	
THE HUMANE SOCIETY OF THE UNITED STATES WILDLIFE LAND TRUST	X	
MEADOWCREEK, INC.	X	
WORLDWIDE NETWORK, INC.	X	
EARTHVOICE INTERNATIONAL	X	

Footnotes

Statement 6

(SCHEDULE A) PART III QUESTION 2d.

IN ADDITION TO COMPENSATION INFORMATION REPORTED IN PART V (FORM 990), CERTAIN OTHER BOARD MEMBERS OR FAMILY MEMBERS RECEIVED COMPENSATION FOR SERVICES RENDERED TO THE CENTER FOR THE RESPECT OF LIFE AND ENVIRONMENT. JOHN HOYT - \$38,404; RANDALL LOCKWOOD \$70,992; LEWIS REGENSTEIN \$37,500; THOMAS BERRY \$12,000; AND L. CLUGSTON (SPOUSE OF EXECUTIVE DIRECTOR) \$17,328.

CENTER FOR RESPECT OF LIFE AND ENVIRONMENT

Board of Directors

Form 990 - For Year 12/31/98 - EIN 52-1520451

Mary Evelyn Tucker
Chair
Bucknell University
Department of Religion
Lewisburg, PA 17837
tel: (717) 523-0929 (h)
tel: (717) 524-1205 (o)
fax: (717) 524-3780
e-m: mtucker@bucknell.edu

Paul G. Irwin
President
700 Professional Drive
Gaithersburg, MD 20879
tel: (301) 258-3007
fax: (301) 258-3077

Donald W. Cashen
Secretary/Treasurer
212 Jones Mill Lane
Williamsburg, VA 23185
tel: (757) 258-3699
fax: (757) 258-3697

John A. Hoyt
President Emeritus
2100 L Street, NW
Washington, DC 20037
tel: (202) 778-6142
fax: (202) 778-6132

Robert F. Welborn
Board Chairman Emeritus
P.O. Box 208
Franktown, CO 80116
tel: (303) 688-4648

Thomas Berry
4301-A Four Farms Road
Greensboro, NC 27410
tel: (336) 282-8238
fax: (336) 282-3164

Anita W. Coupe
Morgan, Lewis & Bockius LLP
101 Park Avenue, 43rd Floor
New York, NY 10178
tel: (212) 309-6188
fax: (212) 309-6273

Michael W. Fox
2100 L Street, NW
Washington, DC 20037
tel: (202) 293-5105
fax: (202) 778-6142

John Grim
Bucknell University
Department of Religion
Lewisburg, PA 17837
tel: (717) 523-0929 (h)
tel: (717) 524-1205 (o)
fax: (717) 524-3760

Jan Hartke
2100 L Street, NW
Washington, DC 20037
tel: (202) 778-6146
fax: (202) 778-6134

Gwen Jensen
1015 Philadelphia Ave
Chambersburg, PA 17201
tel: (717) 262-2000

Stephanie Kaza
153 South Prospect
Burlington, VT 05401
tel: (802) 656-0172
(802) 651-9345
fax: (802) 656-8015

Fred Kirschenmann
Kirschenmann Family Farm
R.R. 1
Windsor, ND 58424
tel: (701) 763-6287

Elizabeth A. Lawrence
P.O. Box 35
Adamsville, RI 02801
tel: (508) 636-2934

Randall Lockwood
700 Professional Drive
Gaithersburg, MD 20879
tel: (301) 258-3030
fax: (301) 258-3034

Jack W. Lydman
2815 Q Street, NW
Washington, DC 20007
tel: (202) 965-1310

Jay McDaniel
3215 Athens
Conway, AR 72032
tel: (501) 450-1366
fax: (501) 450-1213

David W. Orr
Oberlin College
Environmental Studies
Program
Rica Hall 18
10 North Professor Street
Oberlin, OH 44074-1095
tel: (440) 774-2490 (h)
(440) 775-8312 (o)
fax: (440) 775-8124

Lewis Regenstein
The Interfaith Council for the
Protection of Animals and
Nature
3691 Tuxedo Road, NW
Atlanta, GA 30305
tel: (404) 814-1371
fax: (404) 814-0440

November 30, 1998

Form 2758

(Rev. June 1998)

Department of the Treasury Internal Revenue Service

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

File a separate application for each return.

OMB No. 1545-0148

Please type or print. File the original and one copy by the due date for filing your return.

Name THE CENTER FOR THE RESPECT OF LIFE AND ENVIRONMENT

Employer identification number 52 1520451

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)

2100 L STREET, N.W.

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.

WASHINGTON, DC 20037

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8735 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until August 16 1999, to file (check only one):

- Form 706-GS(D), Form 706-GS(T), Form 990 or 990-EZ, Form 990-BL, Form 990-PF, Form 990-T (sec. 401(a) or 408(a) trust), Form 990-T (trust other than above), Form 1041 (estate), Form 1041-A, Form 1042, Form 1120-ND (sec. 4951 taxes), Form 3520-A, Form 4720, Form 5227, Form 6069, Form 8812, Form 8613, Form 8725, Form 8804, Form 8831

If the organization does not have an office or place of business in the United States, check this box

2a For calendar year 19 98, or other tax year beginning and ending

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

3 Has an extension of time to file been previously granted for this tax year? Yes No

4 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO COMPLETE THE FINANCIAL STATEMENTS. WHEN ALL ITEMS HAVE BEEN RESOLVED, A COMPLETE FORM 990 WILL BE FILED.

- 5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8812, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$
b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8831, enter any refundable credits and estimated tax payments made. Include any prior year overpayments allowed as a credit. \$
c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ 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 Alan Woodson Title CPA

Date 5/17/99

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

- We HAVE approved your application. Please attach this form to your return.
We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
We HAVE NOT approved your application. After considering your reasons stated in Form 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
Other:

By:

Director

Date

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Name THOMAS HAVEY LLP
Number, street and room or suite no. (or P.O. box no. if mail is not delivered to street address) 900 17TH STREET, N.W.
City, town, or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20006

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2758 (Rev. 6-98)