

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)

OMB No 1545-0047

2002

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2002 calendar year, or tax year period beginning and ending

B Check if applicable: X Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: Judicial Watch, Inc. D Employer identification number: 52-1885088. E Telephone number: (202) 646-5172. F Accounting method: Accrual.

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? No.

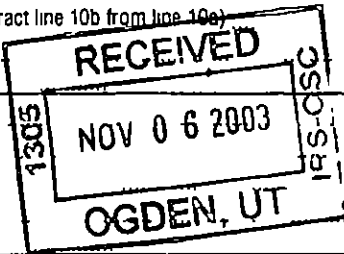
J Organization type: 501(c)(3). K Check here if the organization's gross receipts are normally not more than \$25,000.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: 28,738,293. 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

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 a Gross rents; 6 b Less rental expenses; 6 c Net rental income or (loss); 7 Other investment income; 8 a Gross amount from sale of assets other than inventory; 8 b Less cost or other basis and sales expenses; 8 c Gain or (loss); 8 d Net gain or (loss); 9 Special events and activities; 9 a Gross revenue (not including \$ of contributions reported on line 1a); 9 b Less direct expenses other than fundraising expenses; 9 c Net income or (loss) from special events; 10 a Gross sales of inventory, less returns and allowances; 10 b Less cost of goods sold; 10 c Gross profit or (loss) from sales of inventory; 11 Other revenue (from Part VII, line 103); 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.

FILED NOV 10 2003 Revenue



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 \$ _____				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	636,936.	518,170.	75,351.	43,415.
26	Other salaries and wages	2,508,962.	1,054,779.	1,057,172.	397,011.
27	Pension plan contributions				
28	Other employee benefits	146,505.	73,254.	52,741.	20,510.
29	Payroll taxes	221,550.	110,775.	79,758.	31,017.
30	Professional fundraising fees				
31	Accounting fees	171,524.	0.	171,524.	0.
32	Legal fees	1,318,538.	591,090.	727,448.	0.
33	Supplies	192,037.	24,033.	113,573.	54,431.
34	Telephone	140,738.	33,049.	105,864.	1,825.
35	Postage and shipping	1,830,954.	414,869.	161,916.	1,254,169.
36	Occupancy	788,970.	394,484.	284,029.	110,457.
37	Equipment rental and maintenance	48,629.	24,315.	17,506.	6,808.
38	Printing and publications	334,749.	92,168.	31,051.	211,530.
39	Travel	325,009.	183,214.	114,222.	27,573.
40	Conferences, conventions, and meetings	8,528.	435.	245.	7,848.
41	Interest	54,220.		54,220.	
42	Depreciation, depletion, etc (attach schedule)	99,204.	49,601.	35,713.	13,890.
43	Other expenses not covered above (itemize)				
a					
b					
c					
d					
e	See Statement 3	5,440,509.	1,434,979.	488,860.	3,516,670.
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	14,267,562.	4,999,215.	3,571,193.	5,697,154.

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 \$ 4,053,568., (ii) the amount allocated to Program services \$ 1,021,499.; (iii) the amount allocated to Management and general \$ 111,474., and (iv) the amount allocated to Fundraising \$ 2,920,595.

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? See Statement 4

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	See Statement 5				
		(Grants and allocations \$)		2,025,349.
b	See Statement 6				
		(Grants and allocations \$)		2,551,754.
c	See Statement 7				
		(Grants and allocations \$)		422,112.
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)				4,999,215.

Part IV Balance Sheets

Note		(A)		(B)	
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year	
Assets	45	Cash - non-interest-bearing	600.	45	279,051.
	46	Savings and temporary cash investments	3,008,255.	46	1,632,562.
	47 a	Accounts receivable			
		b Less allowance for doubtful accounts		47c	
	48 a	Pledges receivable			
		b Less allowance for doubtful accounts		48c	
	49	Grants receivable	1,000,000.	49	1,000,000.
	50	Receivables from officers, directors, trustees, and key employees		50	5,807.
	51 a	Other notes and loans receivable			
		b Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	4,853.	53	71,559.
	54	Investments - securities Stmt 8 Stmt 9 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	13,986,772.	54	15,341,454.
	55 a	Investments - land, buildings, and equipment, basis			
		b Less accumulated depreciation		55c	
56	Investments - other		56		
57 a	Land, buildings, and equipment basis	1,154,700.			
	b Less accumulated depreciation	184,811.	57c	969,889.	
58	Other assets (describe ▶ See Statement 10)	203,915.	58	167,048.	
59	Total assets (add lines 45 through 58) (must equal line 74)	18,329,602.	59	19,467,370.	
Liabilities	60	Accounts payable and accrued expenses	1,087,906.	60	2,061,794.
	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 Stmt 11	56,879.	64b	715,467.
	65	Other liabilities (describe ▶ Deferred Rent)		65	79,694.
66	Total liabilities (add lines 60 through 65)	1,144,785.	66	2,856,955.	
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	16,173,967.	67	15,019,096.
	68	Temporarily restricted	1,010,850.	68	1,591,319.
	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)	17,184,817.	73	16,610,415.	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	18,329,602.	74	19,467,370.	

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

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

a	Total revenue, gains, and other support per audited financial statements	a	13,693,160.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$ 4,941.		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	4,941.
c	Line a minus line b	c	13,688,219.
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	13,688,219.

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

a	Total expenses and losses per audited financial statements	a	14,267,562.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	14,267,562.
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	14,267,562.

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
Larry E. Klayman 501 School St. SW, Ste 500 Washington, DC 20024	Treas/Chairman/Gen Counsel 40+ hrs/wk	278,806.	10,784.	0.
Paul Orfanedes 501 School St. SW, Ste 500 Washington, DC 20024	Secretary/Dir of Legal Ops 40+ hrs/wk	202,789.	3,300.	0.
Thomas Fitton 501 School St. SW, Ste 500 Washington, DC 20024	President 40+ hrs/wk	155,341.	3,300.	0.
John Maruna 501 School St. SW, Ste 500 Washington, DC 20024	Director <1 hr/wk	0.	0.	0.
Larry Klayman, Paul Orfanedes, and Thomas Fitton receive compensation as employees only and receive no compensation in their role as directors and officers.		0.	0.	0.
		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 Form 990 (2002)

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 <u>See Statement 12</u> 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 <u>81a</u> <u>0.</u>		
b	Did the organization file Form 1120-POL for this year?		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) <u>82b</u> <u>N/A</u>		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? <u>N/A</u>		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <u>N/A</u>		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? <u>N/A</u>		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? <u>N/A</u> If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members <u>85c</u> <u>N/A</u>		
d	Section 162(e) lobbying and political expenditures <u>85d</u> <u>N/A</u>		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <u>85e</u> <u>N/A</u>		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) <u>85f</u> <u>N/A</u>		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? <u>N/A</u>		
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? <u>N/A</u>		
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 <u>86a</u> <u>N/A</u>		
b	Gross receipts, included on line 12, for public use of club facilities <u>86b</u> <u>N/A</u>		
87	501(c)(12) organizations Enter a Gross income from members or shareholders <u>87a</u> <u>N/A</u>		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) <u>87b</u> <u>N/A</u>		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
90 a	List the states with which a copy of this return is filed <u>See Statement 13</u>		
b	Number of employees employed in the pay period that includes March 12, 2002 <u>90b</u> <u>41</u>		
91	The books are in care of <u>The Organization</u> Telephone no <u>(202) 646-5172</u>		
Located at <u>501 School Street, SW, Suite 500, Washington, DC</u> ZIP + 4 <u>20024</u>			
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 <u>92</u> <u>N/A</u>		

Part VII Analysis of Income-Producing Activities (See page 31 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	
93 Program service revenue.					
a Awarded attorney fees					200,105.
b Book sales					13,627.
c Sale of merchandise	900004	9,153.			2,188.
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	40,208.	
96 Dividends and interest from securities			14	807,184.	
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			18	22,527.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a Miscellaneous income					18,718.
b Sublease income			16	24,991.	
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		9,153.		894,910.	234,638.
105 Total (add line 104, columns (B), (D), and (E))					1,138,701.

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 32 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 14

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 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 33 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)

Please Sign Here

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

Signature of officer: *Paul J. DeFonnes* Date: 10/7/03 Type or print name and title: Paul J. DeFonnes Secretary/Treasurer

Preparer's signature: *Kathy A Raffa* Date: 10/7/03 Check if self-employed: Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed, address and ZIP + 4): Raffa, P.C. 1899 L Street, NW, Suite 600 Washington, DC 20036

EIN: _____ Phone no: (202) 822-5000

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

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

2002

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions)

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

Name of the organization **Judicial Watch, Inc.** Employer identification number **52 1885088**

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>Michael Hurley</u> 501 School St. SW, Washington DC	Attorney / 40	130,299.	3,300.	
<u>Robert Stuber</u> 501 School St. SW, Washington DC	Director of Develop./ 40	127,784.	3,300.	
<u>Michael Pendelton</u> 501 School St. SW, Washington DC	West Regional Director / 40	110,255.	3,300.	
<u>Russell Verney</u> 501 School St. SW, Washington DC	SW Regional Director/ 40	110,255.	3,300.	
<u>Christopher Farrell</u> 501 School St. SW, Washington DC	Director of Invest./ 40	103,971.	3,300.	
Total number of other employees paid over \$50,000	▶ 9			

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>Mintz Levin Cohn Ferris Glovsky and Pepeco, P.C.</u> 11911 Freedom Dr, Suite 400, Reston, VA 20190	Legal consulting	747,824.
<u>DM Group</u> 201 Skipjack Road Prince, Frederick, MD 20678	Marketing consulting	225,425.
<u>Raffa, P.C.</u> 1899 L St. NW, Suite 600, Washington DC 20036	Accounting/ Consulting	167,139.
<u>Porter and Hedges</u> 700 Louisiana, 35 Floor Houston, TX 77002-2764	Legal Consulting	207,407.
<u>The Right Side Production</u> 201 Massachusetts Ave., NE, Washington, DC 20002	Television Prod./Media Consu	120,300.
Total number of others receiving over \$50,000 for professional services	▶ 0	

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

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions) See Statement 15		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?	X	
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Part V, Form 990	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?	X	
<i>Note. Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments</i>		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	16,826,689.	25,735,456.	17,051,327.	12,437,376.	72,050,848.
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	9,179.	10,375.	713.		20,267.
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	810,035.	521,503.	171,628.	32,695.	1,535,861.
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	41,798.	115,371.	11,537.	6,998.	175,704.
23 Total of lines 15 through 22	17,687,701.	26,382,705.	17,235,205.	12,477,069.	73,782,680.
24 Line 23 minus line 17	17,678,522.	26,372,330.	17,234,492.	12,477,069.	73,762,413.
25 Enter 1% of line 23	176,877.	263,827.	172,352.	124,771.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 1,475,248.
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the sum of all these excess amounts				26b 2,164,752.
	c Total support for section 509(a)(1) test: Enter line 24, column (e)				26c 73,762,413.
	d Add Amounts from column (e) for lines 18 1,535,861. 19 22 175,704. 26b 2,164,752.				26d 3,876,317.
	e Public support (line 26c minus line 26d total)				26e 69,886,096.
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 94.7449%
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				
	(2001)	(2000)	(1999)	(1998)	
	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year N/A				
	(2001)	(2000)	(1999)	(1998)	
	c Add Amounts from column (e) for lines 15 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 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return Do not include these grants in line 15	None				

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)		

32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)	32d	

33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)	33h	

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)		(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 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(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) (See page 11 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		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

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

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

(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

(a) Name of organization	(b) Type of organization	(c) Description of relationship
Judicial Watch of Florida, Inc.	501(C)(4)	Common Directors

Form 990	Gain (Loss) From Publicly Traded Securities			Statement	1
Description	Gross Sales Price	Cost or Other Basis	Expense of Sale	Net Gain or (Loss)	
Investments	15,072,601.	15,050,074.	0.	22,527.	
To Form 990, Part I, line 8	15,072,601.	15,050,074.	0.	22,527.	

Form 990	Other Changes in Net Assets or Fund Balances		Statement	2
Description				Amount
Unrealized gain on investments				4,941.
Total to Form 990, Part I, line 20				4,941.

Form 990	Other Expenses				Statement	3
Description	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising		
Court costs	154,065.	152,557.	1,508.			
Dues and subscriptions	43,033.	16,595.	9,756.	16,682.		
Licenses and fees	8,428.	1,390.	2,923.	4,115.		
Miscellaneous	174,654.	21,067.	130,963.	22,624.		
Recruiting	24,137.	1,096.	19,130.	3,911.		
Other professional fees	1,163,059.	254,695.	238,666.	669,698.		
Other taxes	2,545.	0.	2,545.	0.		
Research	28,225.	23,831.	4,394.	0.		
Advertising	99,965.	16,605.	8,538.	74,822.		
Contract services	3,742,398.	947,143.	70,437.	2,724,818.		
Total to Fm 990, ln 43	5,440,509.	1,434,979.	488,860.	3,516,670.		

Form 990 Statement of Organization's Primary Exempt Purpose Statement 4
 Part III

Explanation

To monitor the ethical conduct of government and judicial officials and undertake legal cases against such officials when appearance of unethical behavior is given.

Form 990 Statement of Program Service Accomplishments Statement 5

Description of Program Service One

Public Education-educate the public on the judicial and governmental process and inform the public through speeches, articles, radio, television appearances and other media, when abuses and misconduct of governmental/judicial officials or bodies occur. Also strives to motivate, encourage and educate the public through mailings to maintain an ethical and moral society and to take action against the abuse of government power and misconduct of government officials, in order to preserve democracy.

	<u>Grants</u>	<u>Expenses</u>
To Form 990, Part III, line a		2,025,349.

Form 990 Statement of Program Service Accomplishments Statement 6

Description of Program Service Two

Legal-undertake legal action (file cases) providing representation or acting in the capacity of Amicus, when Judicial Watch believes judicial/governmental officials or body have abused their public office or position in a way that violates the public trust.

	Grants	Expenses
From Form 990, Part III, line b		2,551,754.

Form 990 Statement of Program Service Accomplishments Statement 7

Description of Program Service Three

Monitor/Research-independently monitors and researches the conduct of governmental and judicial officials to ensure that they are acting ethically and not abusing powers entrusted to them by the American public.

	Grants	Expenses
From Form 990, Part III, line c		422,112.

Form 990 Non-Government Securities Statement 8

Security Description	Corporate Stocks	Corporate Bonds	Other Publicly Traded Securities	Other Securities	Total Non-Gov't Securities
Mutual funds			89,979.		89,979.
Corporate Stocks	140,766.				140,766.
Corporate bonds		6,772,813.			6,772,813.
From 990, ln 54 Col B	140,766.	6,772,813.	89,979.		7,003,558.

Form 990	Government Securities		Statement 9
Description	U.S. Government	State and Local Gov't	Total Gov't Securities
Government securities	8,337,896.		8,337,896.
Total to Form 990, line 54, Col B	8,337,896.		8,337,896.

Form 990	Other Assets	Statement 10
Description	Amount	
Due from Klayman & Associates	84,221.	
Other assets	82,827.	
Total to Form 990, Part IV, line 58, Column B	167,048.	

Form 990 Other Notes and Loans Payable Statement 11

Lender's Name Terms of Repayment

First Union Bank note 721.41 monthly
payable

<u>Date of Note</u>	<u>Maturity Date</u>	<u>Original Loan Amount</u>	<u>Interest Rate</u>
04/07/00	05/06/05	35,000.	8.25%

Security Provided by Borrower Purpose of Loan
None Vehicle purchase

Relationship of Lender

None

<u>Description of Consideration</u>	<u>FMV of Consideration</u>	<u>Balance Due</u>
Company vehicle	0.	19,974.

Lender's Name Terms of Repayment

First Union Bank note 631.24 month
payable

<u>Date of Note</u>	<u>Maturity Date</u>	<u>Original Loan Amount</u>	<u>Interest Rate</u>
07/05/01	06/05/06	34,304.	3.90%

Security Provided by Borrower Purpose of Loan
None Vehicle purchase

Relationship of Lender

None

<u>Description of Consideration</u>	<u>FMV of Consideration</u>	<u>Balance Due</u>
Company vehicle	0.	24,577.

Form 990 Part VIII - Relationship of Activities to Accomplishment of Exempt Purposes Statement 14

Line	Explanation of Relationship of Activities
93a	Attorney fees are periodically awarded from settlements of cases brought by the Organization on behalf of the public.
93b	Book sales related to the exempt purpose of educating the public regarding the ethical conduct of government and judicial officials.
93c	Merchandise sales related to the exempt purpose of educating the public regarding the ethical conduct of government and judicial officials.
103a	Miscellaneous revenue generated in relation to the Organization's exempt purpose.

Schedule A Statement Regarding Activities with Substantial Contributors, Trustees, Directors, Creators, Key Employees, Etc., Part III, Line 2 Statement 15

The current Chairman and General Counsel of Judicial Watch is the President of Klayman & Associates, P.C. (K&A). Judicial Watch furnishes K&A with facilities, rent, telephones, postage, photocopying and supplies for which K&A reimburses Judicial Watch. During 2002, Judicial Watch paid for general, administrative and overhead expenses totaling \$8,529 on behalf of K&A. The balance due to Judicial Watch from K&A as of December 31, 2002 is \$84,221, which includes a balance owed from 2001 of \$69,752 and interest charged in 2002 in the amount of \$5,940 calculated on the avg. balance owed during the year at 8% annual interest. Repayment is due on or before May 15, 2004. Judicial Watch also reimburses officers and staff for travel expenses incurred in the performance of their duties and responsibilities on behalf of the organization.

Schedule A Other Income Statement 16

Description	2001 Amount	2000 Amount	1999 Amount	1998 Amount
Miscellaneous	41,798.	115,371.	11,537.	6,998.
Total to Schedule A, line 22	41,798.	115,371.	11,537.	6,998.

Judicial Watch, Inc.**Form 990, Part II, Line 42 - Depreciation****Form 990, Part IV, Line 57 - Fixed Asset Schedule****Year Ended December 31, 2002****52-1885088****Assets**

	<u>Beginning of year</u>	<u>Additions</u>	<u>Disposals</u>	<u>End of year</u>
Furniture and equipment	\$ 215,790	\$ 296,570	\$ -	\$ 512,360
Vehicles	38,751	20,700	-	59,451
Building improvements	<u>34,980</u>	<u>547,909</u>	<u>-</u>	<u>582,889</u>
Total	<u>\$ 289,521</u>	<u>\$ 865,179</u>	<u>\$ -</u>	<u>\$ 1,154,700</u>

Accumulated depreciation

	<u>Beginning of year</u>	<u>Current year depreciation</u>	<u>Disposals</u>	<u>End of year</u>
Furniture and equipment	\$ 73,023	\$ 52,725	\$ -	\$ 125,748
Vehicles	12,181	18,801	-	30,982
Building improvements	<u>403</u>	<u>27,678</u>	<u>-</u>	<u>28,081</u>
Total	<u>\$ 85,607</u>	<u>\$ 99,204</u>	<u>\$ -</u>	<u>\$ 184,811</u>

Note. Property and equipment are stated at cost and are depreciated over the estimated useful lives of three to five years using the straight-line method. Leasehold improvements are recorded at cost and amortized using the straight-line method over the shorter of the estimated useful lives of ten years or the remainder of the lease term. Expenditures for major repairs and improvements are capitalized, conversely, expenditures for minor repairs and maintenance costs are expensed when incurred.

Judicial Watch, Inc.

Form 990, Part IV, Line 50 - Receivables from Officers, Directors, Trustees, and Key Employees
Year Ended December 31, 2002

52-1885088

During the year, Judicial Watch provided travel and other advances to Larry Klayman, Chairman/General Counsel of Judicial Watch. As of December 31, 2002, there was an outstanding receivable balance of \$5,807.

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note. Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization Judicial Watch, Inc.	Employer identification number 52-1885088
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P O box, see instructions 501 School Street, SW, No. 725	
	City, town or post office, state, and ZIP code For a foreign address, see instructions Washington, DC 20024	

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

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990 BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990 EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990 PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

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

1 I request an automatic 3-month (6 month, for 990-T corporation) extension of time until August 15, 2003 to file the exempt organization return for the organization named above. The extension is for the organization's return for calendar year 2002 or tax year beginning _____, and ending _____

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$

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

c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ 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 ▶  Title ▶ CPA Date ▶ 7/26/03

LHA For Paperwork Reduction Act Notice, see instruction

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box **X**
- 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.	Name of Exempt Organization Judicial Watch, Inc.	Employer identification number 52-1885088
File by the extended due date for filing this return. See instructions	Number, street, and room or suite no. If a P O box, see instructions 501 School Street, SW, No. 725	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions. Washington, DC 20024	

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

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990 EZ	<input type="checkbox"/> Form 990 T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041 A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990 PF	<input type="checkbox"/> Form 990 T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> 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 November 17, 2003.

5 For calendar year 2002, or other tax year beginning _____ and ending _____.

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 necessary to file a complete and accurate return.

8a If this application is for Form 990-BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. 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 [Signature] Title CPA Date 8/14/03

Notice to Applicant - To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10 day grace period from the later date of the organization's return (including any prior extensions). This grace period is considered to be 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 file. We are not granting the 10-day grace period.
- We cannot consider this application because it was filed after the due date of the return for which an e
- Other _____

EXTENSION APPROVED
SEP 04 2003
 LINDA WEISKOPF, FIELD DIRECTOR,
 SUBMISSION PROCESSING, OGDEN

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 RAFFA, PC	Number and street (include suite, room, or apt. no) Or a P O box number 1899 L Street, NW, Suite 600	City or town, province or state, and country (including postal or ZIP code) Washington, DC 20036
---------------	--------------------------	--	--

RECEIVED
 AUG 27 2003
 OGDEN, UT
 IRS/OSC

ENVELOPE POSTMARK DATE AUG 15 2003