PUBLIC DISCLOSURE COPY

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

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

OMB No. 1545-0047
2000
Open to Public Inspection

A For the 2000 calendar year, OR tax year period beginning and ending

B Check if applicable:
☐ Change of address
☐ Change of name
☐ Initial return
☐ Final return
☐ Amended return (use also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
DRUG REFORM COORDINATION NETWORK

Number and street (or P.O. box if mail is not delivered to street address): 2000 P STREET, NW
Room/suite: 210

City or town, state or country, and ZIP: WASHINGTON, DC 20036

D Employer identification number 52-2034866

E Telephone number (202)293-8340

F Check ▶ ☐ if application pending

G Organization type (check only one) ▶ ☒ 501(c) (4)◀ (insert no.) ☐ 527 OR ☐ 4947(a)(1)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 900-EZ).

J Accounting method: ☐ Cash ☒ 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 the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

(**H** and **I** are not applicable to section 527 orgs.)

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

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

H(c) Are all affiliates included? (If "No," attach a list.) ☐ Yes ☒ No

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

I Enter 4-digit group exemption no. (GEN) ▶

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ ☐

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

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	95,721.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	**Total** (add lines 1a through 1c) (cash $ 95,721. noncash $)			1d	95,721.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	1,399.
	5	Dividends and interest from securities			5	
	6 a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7	Other investment income (describe ▶)			7	
	8 a	Gross amount from sale of assets other than inventory — (A) Securities: ; (B) Other:	8a			
	b	Less: cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including $ ______ of contributions reported on line 1a)	9a			
	b	Less: direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
	10 a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
	11	Other revenue (from Part VII, line 103)			11	7,037.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	104,157.
Expenses	13	Program services (from line 44, column (B))			13	62,120.
	14	Management and general (from line 44, column (C))			14	20,943.
	15	Fundraising (from line 44, column (D))			15	13,011.
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** (add lines 16 and 44, column (A))			17	96,074.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	8,083.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	<17,996.>
	20	Other changes in net assets or fund balances (attach explanation)			20	0.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	<9,913.>

023001
12-19-00 LHA **For Paperwork Reduction Act Notice, see page 1 of the separate Instructions.**

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash $ ____ noncash $ ____	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	22,655.	13,511.	5,292.	3,852.
26 Other salaries and wages	26	20,285.	18,017.	2,268.	
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	3,998.	2,922.	705.	371.
30 Professional fundraising fees	30				
31 Accounting fees	31	4,868.		4,868.	
32 Legal fees	32				
33 Supplies	33	2,425.	1,803.	388.	234.
34 Telephone	34	3,231.	2,439.	496.	296.
35 Postage and shipping	35	3,918.	2,663.	820.	435.
36 Occupancy	36	7,994.	5,775.	1,470.	749.
37 Equipment rental and maintenance	37				
38 Printing and publications	38	7,565.	2,112.	187.	5,266.
39 Travel	39	3,220.	2,129.	9.	1,082.
40 Conferences, conventions, and meetings	40	125.	125.		
41 Interest	41	1,620.		1,620.	
42 Depreciation, depletion, etc. (attach schedule)	42	264.	150.	66.	48.
43 Other expenses (itemize): a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 1	43e	13,906.	10,474.	2,754.	678.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	96,074.	62,120.	20,943.	13,011.

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? ▶ SEE STATEMENT 2

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 3 (Grants and allocations $)	19,721.
b SEE STATEMENT 4 (Grants and allocations $)	42,399.
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) ▶	62,120.

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			4,807.	45	
	46	Savings and temporary cash investments			41.	46	
	47 a	Accounts receivable	47a				
	b	Less: allowance for doubtful accounts	47b			47c	
	48 a	Pledges receivable	48a				
	b	Less: allowance for doubtful accounts	48b			48c	
	49	Grants receivable				49	
	50	Receivables from officers, directors, trustees, and key employees				50	7.
	51 a	Other notes and loans receivable	51a				
	b	Less: allowance for doubtful accounts	51b			51c	
	52	Inventories for sale or use			300.	52	300.
	53	Prepaid expenses and deferred charges			2,286.	53	300.
	54	Investments - securities ▶ ☐ Cost ☐ FMV				54	
	55 a	Investments - land, buildings, and equipment: basis	55a				
	b	Less: accumulated depreciation	55b			55c	
	56	Investments - other				56	
	57 a	Land, buildings, and equipment: basis	57a	792.			
	b	Less: accumulated depreciation STMT 5	57b	682.	374.	57c	110.
	58	Other assets (describe ▶ SEE STATEMENT 6)			986.	58	16,300.
	59	**Total assets** (add lines 45 through 58) (must equal line 74)			8,794.	59	17,017.
Liabilities	60	Accounts payable and accrued expenses			5,046.	60	6,359.
	61	Grants payable				61	
	62	Deferred revenue				62	
	63	Loans from officers, directors, trustees, and key employees			1,662.	63	
	64 a	Tax-exempt bond liabilities				64a	
	b	Mortgages and other notes payable				64b	
	65	Other liabilities (describe ▶ SEE STATEMENT 7)			20,082.	65	20,571.
	66	**Total liabilities** (add lines 60 through 65)			26,790.	66	26,930.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ☒ and complete lines 67 through 69 and lines 73 and 74.					
	67	Unrestricted			<17,996.>	67	<9,913.>
	68	Temporarily restricted				68	
	69	Permanently restricted				69	
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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)			<17,996.>	73	<9,913.>
	74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)			8,794.	74	17,017.

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 N/A

b Amounts included on line a but not on line 12, Form 990:

(1) Net unrealized gains on investments $

(2) Donated services and use of facilities $

(3) Recoveries of prior year grants $

(4) Other (specify): $

Add amounts on lines (1) through (4) ▶ b

c Line a minus line b ▶ c

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

e Total revenue per line 12, Form 990 (line c plus line d) ▶ e

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

a Total expenses and losses per audited financial statements ▶ a N/A

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

c Line a minus line b ▶ c

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

e Total expenses per line 17, Form 990 (line c plus line d) ▶ e

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
DAVID BORDEN 2000 P STREET, NW, SUITE 210 WASHINGTON, DC 20036	PRESIDENT, EXECUTIVE DIR 18	19,713.	0.	0.
ADAM J. SMITH 2000 P STREET NW STE 210 WASHINGTON, DC 20036	VICE PRES, ASSOCIATE DIR 18	2,942.	0.	0.
KEITH CYLAR 2000 P STREET NW STE 210 WASHINGTON DC 20036	DIRECTOR LESS 20 HR YR	0.	0.	0.
RICHARD M. EVANS 2000 P STREET NW STE 210 WASHINGTON, DC 20036	DIRECTOR LESS 20 HR YR	0.	0.	0.
STEVEN D. PERSKY 2000 P STREET NW STE 210 WASHINGTON, DC 20036	DIRECTOR LESS 20 HR YR	0.	0.	0.
JOEY TRANCHINA 2000 P STREET NW STE 210 WASHINGTON, DC 20036	DIRECTOR LESS 20 HR YR	0.	0.	0.

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

Part VI Other Information

			N/A	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 ▶ DRCNET FOUNDATION 501(C)(3) and check whether it is ☒ exempt OR ☐ nonexempt.				
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	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		84b	X	
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members?		85a	X	
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		X
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?	N/A	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?	N/A	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, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		88		X
89 a	*501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A				
b	*501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ 0.			
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	▶ 0.			

90 a List the states with which a copy of this return is filed ▶ DISTRICT OF COLUMBIA

b Number of employees employed in the pay period that includes March 12, 2000 90b 3

91 The books are in care of ▶ THE ORGANIZATION Telephone no. ▶ 202-293-8340

Located at ▶ 2000 P STREET, NW, SUITE 210, WASHINGTON, DC ZIP code ▶ 20036

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		
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a					
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			14	1,399.	
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 ON LINE ROYALTIES			15	449.	
b SUBLEASE INCOME			16	4,408.	
c ADJ PRIOR PAYROLL TAXES			01	2,180.	
d					
e					
104 Subtotal (add columns (B), (D), and (E))	▨	0.	▨	8,436.	0.

105 Total (add line 104, columns (B), (D), and (E)) ▶ 8,436.

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).

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(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

(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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (Important: See General Instruction W.)

▶ Signature of officer — Date 10/3/01

▶ DAVID BORDEN, President & Executive Director

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ COPY

Date 10/03/01

Check if self-employed ▶ ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed) and address, and ZIP code ▶

MAY & BARNHARD, PC, CPA
4840 CORDELL AVENUE
BETHESDA, MD 20814

EIN ▶

Phone no. ▶ (301)656-5794

Schedule B
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for line 1d of Form 990 or line 1 of Form 990-EZ (see instructions)

OMB No. 1545-0047

2000

Name of organization
DRUG REFORM COORDINATION NETWORK

Employer identification number
52-2034866

Organization type (check one)-Section: ☒ 501(c)(4) ◀ (enter number) ☐ 527 or ☐ 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations-
Check this box if the organization had **no** charitable contributors who contributed more than $1,000 during the year. (But see **General rule** below.) ▶ ☐
Enter here the total gifts received during the year for a religious, charitable, etc., purpose ▶ $

Note: This form is generally not open to public inspection except for section 527 organizations.

General Instructions

Purpose of Form

Schedule B (Form 990 or 990-EZ) is used by organizations required to file **Form 990**, Return of Organization Exempt From Income Tax, or **Form 990-EZ**, Short Form Return of Organization Exempt From Income tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ).

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ. Attach Schedule B after Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), if that return is required for the organization.

Who Must File Schedule B (Form 990 or 990-EZ)

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 9090-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ.

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ.

Caution: *Schedule B (Form 990 or 990-EZ) is not a substitute for the list of "contributors" required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ).*

Public Inspection

Schedule B (Form 990 or 990-EZ) is:

- Open to public inspection for a section 527 political organization.
- Generally not open to public inspection for the other organizations that must file this form.

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a schedule of contributors is specifically required by the state. States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ.

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ).

Contributors Required To Be Listed On Part I

"*Contributor*" includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.

General rule. Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling $5,000 or more for the year. Also complete Part II for a noncash contribution. In determining the $5,000 amount, total all of the contributor's gifts of $1,000 or more for the year.

Section 501(c)(3) organizations. For an organization described in section 501(c)(3) that meets the 33 1/3% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))-

List in Part I only those contributors whose contribution of $5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1.6033-2(a)(2)(iii)(a)).

Example. A section 501(c)(3) organization, of the type described above, reported $700,000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990. The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of $5,000 or $14,000 (2% of $700,000). Thus, a contributor who gave a total of $11,000 would not be reported in Parts I and II for this section 501(c)(3) organization. Even though the $11,000 contribution to the organization exceeded $5,000, it did not exceed $14,000.

Section 501(c)(7), (8), or (10) organizations. For *noncharitable* contributions to one of these organizations, list in Part I contributors who gave $5,000 or more as described in the **General rule** discussed above.

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3))-

List in Part I each contributor whose contributions total more than $1,000 during the year that were for a religious, charitable, etc., purpose. To determine the $1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received **any** charitable contributions and listed **any** charitable contributors on Part I must also complete Part III.

If section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list **any** charitable contributors on Part I, check the box on line **A** at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: *You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.*

Part I. In column **(a)**, identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year; and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column **(a)**, show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes, must complete Parts I through III for those persons whose gifts totaled more than $1,000 during the year. Show also, in the heading of Part III, total gifts that were $1,000 or less and were for a religious, charitable, etc., purpose. *Complete this information only on the first Part III page.*

If an amount is set aside for a religious, charitable, etc., purpose, show in column **(d)** how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column **(e)** and explain the relationship between the two organizations.

2000 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 2

990

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
8	SOFTWARE	061598	SL	3.00	19	792.			792.	418.		264.
	* TOTAL 990 PAGE 2 DEPR					792.		0.	792.	418.	0.	264.

(D) - Asset disposed

FORM 990 OTHER EXPENSES STATEMENT 1

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
DIRECT PROGRAM EXPENSES	1,005.	1,005.		
BANK CHARGES	1,323.		1,323.	
DUES & SUBSCRIPTIONS	682.	363.	69.	250.
INSURANCE	3,137.	2,266.	577.	294.
MISCELLANEOUS	112.	86.	9.	17.
REPAIRS AND MAINTENANCE	150.	108.	28.	14.
TAXES-OTHER	360.	263.	64.	33.
OTHER PROFESSIONAL FEES	967.	866.	67.	34.
CREDIT CARD FEES	474.		474.	
INTERNET EXPENSE	5,446.	5,446.		
MEALS AND ENTERTAINMENT	107.	71.		36.
OFFICE EXPENSE	143.		143.	
TOTAL TO FM 990, LN 43	13,906.	10,474.	2,754.	678.

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

EXPLANATION

INCREASE PUBLIC AWARENESS OF THE EFFECTS OF DRUG POLICIES; TO PROMOTE DEBATE ON DRUG PROHIBITION & ALTERNATIVES; TO PROMOTE POSITIVE REFORM OF DRUG LAWS

FORM 990 STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 3

DESCRIPTION OF PROGRAM SERVICE ONE

ISSUED LEGISLATIVE ACTION ALERTS ON A RANGE OF DRUG POLICY ISSUES, INCLUDING SENTENCING, ASSET FORFEITURE, NEEDLE EXCHANGE, MEDICAL MARIJUANA AND OTHERS. NEARLY 7,000 PEOPLE USED OUR E-MAIL TO CONGRESS OR STATE LEGISLATURE WEB SITES TO SPEAK THEIR MINDS ON CRITICAL ISSUES.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A		19,721.

FORM 990 STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 4

DESCRIPTION OF PROGRAM SERVICE TWO

COORDINATED A CAMPUS-BASED CAMPAIGN TO OVERTURN A NEW LAW MAKING STUDENTS CONVICTED OF DRUG OFFENSES INELIGIBLE FOR FEDERAL FINANCIAL AID. NEARLY 20 STUDENT GOVERNMENTS ENDORSED A RESOLUTION CALLING FOR THE LAW'S REPEAL. A LETTER SIGNED BY MORE THAN 30 ORGANIZATIONS SUCH AS THE NAACP, ACLU AND NOW, WAS SENT TO CONGRESS, CALLING FOR THE REPEAL OF THIS LAW. THE CAMPAIGN GARNERED EXTENSIVE PUBLICITY IN CAMPUS NEWSPAPERS, AS WELL AS IN PUBLICATIONS

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE B		42,399.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 5

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
SOFTWARE	792.	682.	110.
TOTAL TO FORM 990, PART IV, LN 57	792.	682.	110.

DRUG REFORM COORDINATION NETWORK

52-2034866

FORM 990 — OTHER ASSETS — STATEMENT 6

DESCRIPTION	AMOUNT
DEPOSITS	986.
DUE FROM DRC FOUNDATION	15,210.
A/R SSDP	79.
A/R ZOOM	25.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	16,300.

FORM 990 — OTHER LIABILITIES — STATEMENT 7

DESCRIPTION	AMOUNT
CREDIT CARD PAYABLE	16,430.
BANK OVERDRAFT	4,141.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	20,571.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property) 990

▶ See separate instructions. ▶ Attach this form to your return.

OMB No. 1545-0172

2000

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
DRUG REFORM COORDINATION NETWORK	FORM 990 PAGE 2	52-2034866

Part I **Election To Expense Certain Tangible Property (Section 179) Note:** If you have any "listed property," complete Part V before you complete Part I.)

1	Maximum dollar limitation. If an enterprise zone business, see instructions	1	20,000.
2	Total cost of section 179 property placed in service. See instructions	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

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

7	Listed property. Enter amount from line 27	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1999	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2001. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.*

Part II **MACRS Depreciation For Assets Placed in Service Only During Your 2000 Tax Year (Do not** include listed property.)

Section A - General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions ▶ ☐

Section B - General Depreciation System (GDS) (See instructions.)

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

Section C - Alternative Depreciation System (ADS) (See instructions.)

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

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

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	264.

Part IV **Summary** (See instructions.)

20	Listed property. Enter amount from line 26	20	
21	**Total.** Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	21	264.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

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

Form **4562** (2000)

016251
11-20-00

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* **only** *23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

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

23a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **23b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
24 Property used more than 50% in a qualified business use:								
	: :	%						
	: :	%						
	: :	%						
25 Property used 50% or less in a qualified business use:								
	: :	%				S/L -		
	: :	%				S/L -		
	: :	%				S/L -		

26 Add amounts in column (h). Enter the total here and on line 20, page 1 .... **26**

27 Add amounts in column (i). Enter the total here and on line 7, page 1 .... **27**

Section B - Information on Use of Vehicles

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

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
28 Total business/investment miles driven during the year (DO NOT include commuting miles)												
29 Total commuting miles driven during the year ...												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 through 30												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

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

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

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: *If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2000 tax year:					
	: :				
	: :				

41 Amortization of costs that began before 2000 .... **41**

42 **Total.** Add amounts in column (f). See instructions for where to report **42**

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ ☒

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension,** complete only **Part I** (on page 1).

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

Type or print. File by the extended due date for filing the return. See instructions.

Name of Exempt Organization: DRUG REFORM COORDINATION NETWORK

Employer identification number: 52-2034866

Number, street, and room or suite no. If a P.O. box, see instructions.: 2000 P STREET, NW, NO. 210

For IRS use only

City, town or post office, state, and ZIP code. For a foreign address, see instructions.: WASHINGTON, DC 20036

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

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

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 15, 2001.

5 For calendar year 2000 , 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 EXTENSION OF TIME NEEDED DUE TO SIGNIFICANT LEGISLATION HAS HAMPERED ABILITY TO FUND-RAISE AND CAUSED FINANCIAL HARDSHIP. TAXPAYER WILL FILE THE RETURN BY THE EXTENDED DUE DATE.

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 ▶ Title ▶ Date ▶

Notice to Applicant - To Be Completed by the IRS

☐ We **have** approved this application. Please attach this form to the organization's return.

☐ We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwis required to be made on a timely return. Please attach this form to the organization's return.

☐ We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

☐ We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested.

☐ Other ________

Director ________ By: ________ Date ________

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

Type or print

Name: MAY & BARNHARD, PC, CPA

Number and street (include suite, room, or apt. no.) Or a P.O. box number: 4840 CORDELL AVENUE

City or town, province or state, and country (including postal or ZIP code): BETHESDA, MD 20814

2000 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - DRUG REFORM COORDINATION NETWORK

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
8	SOFTWARE	061598	SL	3.00	19	792.			792.	418.		264.
	* TOTAL 990 PAGE 2 DEPR					792.		0.	792.	418.	0.	264.

(D) - Asset disposed

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ ☒

Note: **Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

- If you are filing for an **Automatic 3-Month Extension,** complete only Part I (on page 1).

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

Type or print.

File by the extended due date for filing the return. See instructions.

Name of Exempt Organization
DRUG REFORM COORDINATION NETWORK

Employer identification number
52-2034866

Number, street, and room or suite no. If a P.O. box, see instructions.
2000 P STREET, NW, NO. 210

For IRS use only

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
WASHINGTON, DC 20036

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

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

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

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

4 I request an additional 3-month extension of time until NOVEMBER 15, 2001.

5 For calendar year 2000, 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 EXTENSION OF TIME NEEDED DUE TO SIGNIFICANT LEGISLATION HAS HAMPERED ABILITY TO FUND-RAISE AND CAUSED FINANCIAL HARDSHIP. TAXPAYER WILL FILE THE RETURN BY THE EXTENDED DUE DATE.

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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 ▶ Title ▶ CPA Date ▶ 8/14/01

Notice to Applicant - To Be Completed by the IRS

☑ We have approved this application. Please attach this form to the organization's return.

☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwis required to be made on a timely return. Please attach this form to the organization's return.

☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.

☐ Other ______

SEP 05 2001

Director By: ______ Date

LINDA WEISH[illegible] FIELD DIRECTOR
SUBMISSION PROCESSING, OGDEN

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
MAY & BARNHARD, PC, CPA

Number and street (include suite, room, or apt. no.) Or a P.O. box number
4840 CORDELL AVENUE

City or town, province or state, and country (including postal or ZIP code)
BETHESDA, MD 20814

023832
12-16-00