

# Public Disclosure of Forms 990, 990-T and Other Documents

Tax-exempt organizations are required to make certain returns and documents available for public inspection during normal business hours at the organization's principal office and regional or district offices having three or more employees. Regional offices that only provide an exempt service and do not have administrative or management staffs are excluded. If the organization does not have a permanent office, it may arrange for inspection within a reasonable time at a reasonable location of its choice *or* it may mail the documents within two weeks to the requester. There are additional special rules for chapters covered by a group exemption letter.

The following summarizes the required disclosures:

- Tax exempt organizations must make their three most recent Annual Information Returns, Forms 990, available for public inspection. Private Foundations and Section 527 Political Organizations must make their entire Form 990-PF/990, with all schedules available for inspection. All other organizations are allowed to omit the names and addresses of contributors from the Schedule B list of contributors. Note that Schedule B is not deleted from the public inspection copy: it will include the amounts of cash contributions reported and descriptions of non-cash contributions—it will only have the names and addresses left off.
- **Recent passage of the Pension Protection Act of 2006 now requires that Section 501(c)(3) organizations must disclose unrelated business income tax returns, Forms 990-T, and make them available for public inspection. This provision is effective for returns filed after the date of enactment, August 17, 2006. The rule for organizations exempt under sections other than 501(c)(3) has not changed. Non-section 501(c)(3) organizations are not required to disclose Form 990-T.**
- In addition to the annual tax filings noted above, the organization's exemption application (including all schedules, IRS correspondence and determination letter) must also be available. There is an exclusion for exemption applications filed before July 15, 1987 if the organization does not have the application.

Organizations must provide copies of all or any part of the above listed documents to any person who requests them in person or in writing. The organization may charge only a "reasonable" fee for reproduction and the actual postage for mailing of the documents. "Reasonable" charges for reproduction are currently \$1.00 for the first page and \$0.15 for each additional page—the same amount that the IRS currently charges for document requests.

Generally, with regards to in-person requests, copies must be provided within the same day; written requests must be honored within 30 days unless the organization requests payment in advance for reproduction and mailing. In that case, copies must be mailed within 30 days of receipt of payment.

*Exception:* Documents do not have to be provided to requesters if they are made available (and downloadable) on an Internet website. The organization must notify parties requesting documents that they are available on the website and include the website address. The rules for Internet posting are fairly exacting—please contact us if you want further information or assistance in posting your organization's documents. Other methods for making documents widely available may be prescribed by the IRS Commissioner in the future.

If an organization receives requests as part of an harassment campaign, it does not have to comply with the requests. The IRS District Director for the organization's Key District determines if there is such a campaign.

## **Penalties:**

There is a \$20 per day penalty for not complying with the public disclosure requirements up to a maximum of \$10,000 *per return* (there is no limitation for failure to comply with the disclosure requirements for exemption applications). No penalty will be imposed if the failure is due to reasonable cause. Willful failure to comply with the disclosure rules carries an additional penalty of \$5,000.

BDO Seidman would be happy to answer any questions you might have about this important and complex set of regulations.

Return of Organization Exempt From Income Tax

2007

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service(77)

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

A For the 2007 calendar year, or tax year beginning Sep 1, 2007, and ending Aug 31, 2008

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Name of organization: National Wildlife Productions, Inc. Address: 11100 Wildlife Center Drive, Reston, VA 20190-5362

D Employer Identification Number: 52-1903666 E Telephone number: (703) 438-6000 F Accounting method: Accrual

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

- H (a) Is this a group return for affiliates? No
H (b) If 'Yes,' enter number of affiliates: n/a
H (c) Are all affiliates included? No
H (d) Is this a separate return filed by an organization covered by a group ruling? No

G Web site: N/A

J Organization type: 501(c) 3

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

I Group Exemption Number: n/a

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 38,322

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

Table with 21 rows and 4 columns: Line number, Description, Sub-column (a, b, c), and Total amount. Includes revenue from contributions, program services, and expenses.

COPY FOR PUBLIC INSPECTION

**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. (See *instructions*.)

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
<b>22a</b> Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
<b>22b</b> Other grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b				
<b>23</b> Specific assistance to individuals (attach schedule)	23				
<b>24</b> Benefits paid to or for members (attach schedule)	24				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	0.	0.	0.	0.
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b				
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	26	6,155.	6,155.	0.	0.
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	27				
<b>28</b> Employee benefits not included on lines 25a - 27	28	1,493.	1,493.	0.	0.
<b>29</b> Payroll taxes	29				
<b>30</b> Professional fundraising fees	30				
<b>31</b> Accounting fees	31	7,662.	0.	7,662.	0.
<b>32</b> Legal fees	32	1,380.	0.	1,380.	0.
<b>33</b> Supplies	33				
<b>34</b> Telephone	34				
<b>35</b> Postage and shipping	35				
<b>36</b> Occupancy	36				
<b>37</b> Equipment rental and maintenance	37				
<b>38</b> Printing and publications	38				
<b>39</b> Travel	39				
<b>40</b> Conferences, conventions, and meetings	40				
<b>41</b> Interest	41				
<b>42</b> Depreciation, depletion, etc (attach schedule)	42				
<b>43</b> Other expenses not covered above (itemize):					
<b>a Dues &amp; Publications</b>	43a	648.	0.	648.	0.
<b>b Loss on Judgment</b>	43b	72,872.	72,872.	0.	0.
<b>c Other</b>	43c	9,103.	8,134.	969.	0.
<b>d</b>	43d				
<b>e</b>	43e				
<b>f</b>	43f				
<b>g</b>	43g				
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	99,313.	88,654.	10,659.	0.

**Joint Costs.** Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See the instructions.)

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.

What is the organization's primary exempt purpose? ▶ <b>SCHEDULE 1</b>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
<p>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.)</p> <p><b>a</b> <u>NWP created educational conservation television programs, films, and videos in the past. Currently, NWP draws royalties from those programs and uses them to pay the remaining costs related to those programs.</u></p> <p>(Grants and allocations \$ <u>0.</u>) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<b>88,654.</b>
<p><b>b</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p><b>c</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p><b>d</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p><b>e</b> Other program services .....</p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p><b>f</b> <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ▶</p>	<b>88,654.</b>

**Part IV Balance Sheets** (See the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)
		Beginning of year		End of year
ASSETS	45 Cash – non-interest-bearing .....		45	
	46 Savings and temporary cash investments .....		46	
	47a Accounts receivable .....	47a 18,869.		
	b Less: allowance for doubtful accounts .....	47b 0.	48,677.	47c 18,869.
	48a Pledges receivable .....	48a		
	b Less: allowance for doubtful accounts .....	48b		48c
	49 Grants receivable .....		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule) .....		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) .....		50b	
	51a Other notes and loans receivable (attach schedule) .....	51a		
	b Less: allowance for doubtful accounts .....	51b		51c
	52 Inventories for sale or use .....		52	
	53 Prepaid expenses and deferred charges .....		53	
	54a Investments – publicly-traded securities .....	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a
	b Investments – other securities (attach sch) .....	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b
	55a Investments – land, buildings, & equipment: basis .....	55a 9,313.		
	b Less: accumulated depreciation (attach schedule) .....	L-55 Stmt 55b 9,313.		55c 0.
	56 Investments – other (attach schedule) .....	L-56 Stmt	9,378.	56 13,495.
	57a Land, buildings, and equipment: basis .....	57a		
b Less: accumulated depreciation (attach schedule) .....	57b	0.	57c	
58 Other assets, including program-related investments (describe > .....			58	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58 .....		58,055.	59 32,364.	
LIABILITIES	60 Accounts payable and accrued expenses .....		4,186,022.	60 4,112,860.
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) .....		63	
	64a Tax-exempt bond liabilities (attach schedule) .....		64a	
	b Mortgages and other notes payable (attach schedule) .....		64b	
	65 Other liabilities (describe > .. <b>Judgment Payable</b> .....		1,175,252.	65 1,248,124.
66 <b>Total liabilities.</b> Add lines 60 through 65 .....		5,361,274.	66 5,360,984.	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....		-5,303,219.	67 -5,328,620.
	68 Temporarily restricted .....		68	
	69 Permanently restricted .....		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <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 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21) .....		-5,303,219.	73 -5,328,620.
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 .....		58,055.	74 32,364.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	<b>88,101,123.</b>
<b>b</b>	Amounts included on line a but not on Part I, line 12:			
	1 Net unrealized gains on investments	<b>b1</b>		
	2 Donated services and use of facilities	<b>b2</b>		
	3 Recoveries of prior year grants	<b>b3</b>		
	4 Other (specify): <u>See supporting statement</u>	<b>b4</b>		<b>88,062,801.</b>
	Add lines b1 through b4		<b>b</b>	<b>88,062,801.</b>
<b>c</b>	Subtract line b from line a		<b>c</b>	<b>38,322.</b>
<b>d</b>	Amounts included on Part I, line 12, but not on line a:			
	1 Investment expenses not included on Part I, line 6b	<b>d1</b>		
	2 Other (specify):	<b>d2</b>		
	Add lines d1 and d2		<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines c and d		<b>e</b>	<b>38,322.</b>

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

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	<b>94,993,164.</b>
<b>b</b>	Amounts included on line a but not on Part I, line 17:			
	1 Donated services and use of facilities	<b>b1</b>		
	2 Prior year adjustments reported on Part I, line 20	<b>b2</b>		
	3 Losses reported on Part I, line 20	<b>b3</b>		
	4 Other (specify): <u>See supporting statement</u>	<b>b4</b>		<b>94,893,851.</b>
	Add lines b1 through b4		<b>b</b>	<b>94,893,851.</b>
<b>c</b>	Subtract line b from line a		<b>c</b>	<b>99,313.</b>
<b>d</b>	Amounts included on Part I, line 17, but not on line a:			
	1 Investment expenses not included on Part I, line 6b	<b>d1</b>		
	2 Other (specify):	<b>d2</b>		
	Add lines d1 and d2		<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines c and d		<b>e</b>	<b>99,313.</b>

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
<u>Jaime B. Matyas</u> 11100 Wildlife Center Drive Reston VA 20190	President 1.00	0.	0.	0.
<u>Dulce M. Gomez-Zormelo</u> 11100 Wildlife Center Drive Reston VA 20190	Treasurer 1.00	0.	0.	0.
<u>Cynthia Lewin</u> 11100 Wildlife Center Drive Reston VA 20190	Secretary 1.00	0.	0.	0.
<u>Eryn Starun</u> 11100 Wildlife Center Drive Reston VA 20190	Asst Secretary 1.00	0.	0.	0.
<u>Natasha B. Perkins</u> 11100 Wildlife Center Drive Reston VA 20190	Asst Treasurer 1.00	0.	0.	0.

**Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)**

	Yes	No
<b>75a</b> Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ... <b>3</b>		
<b>b</b> Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If 'Yes,' attach a statement that identifies the individuals and explains the relationship(s) .....	<b>75b</b>	<b>X</b>
<b>c</b> Do any officers, directors, trustees, or key employees listed in form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of 'related organization' .....	<b>75c</b>	<b>X</b>
If 'Yes,' attach a statement that includes the information described in the instructions. Explanation Statement		
<b>d</b> Does the organization have a written conflict of interest policy? .....	<b>75d</b>	<b>X</b>

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
n/a				
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**Part VI Other Information (See the instructions.)**

	Yes	No
<b>76</b> Did the organization make a change in its activities or methods of conducting activities? If 'Yes,' attach a detailed statement of each change .....	<b>76</b>	<b>X</b>
<b>77</b> Were any changes made in the organizing or governing documents but not reported to the IRS? .....	<b>77</b>	<b>X</b>
If 'Yes,' attach a conformed copy of the changes.		
<b>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? .....	<b>78a</b>	<b>X</b>
<b>b</b> If 'Yes,' has it filed a tax return on Form 990-T for this year? .....	<b>78b</b>	N/A
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement .....	<b>79</b>	<b>X</b>
<b>80a</b> 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? .....	<b>80a</b>	<b>X</b>
<b>b</b> If 'Yes,' enter the name of the organization <b>National Wildlife Federation and National Wildlife Federation Endowment, Inc.</b> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
<b>81a</b> Enter direct and indirect political expenditures. (See line 81 instructions.) .....	<b>81a</b>	0.
<b>b</b> Did the organization file Form 1120-POL for this year? .....	<b>81b</b>	<b>X</b>

BAA