

990
Form
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047
2018
Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NATIONAL ENVIRONMENTAL POLICY & LAW CENTER INC		D Employer identification number 04-3099089
	Doing business as		E Telephone number (617) 422-0880
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 294 WASHINGTON STREET NO 500	G Gross receipts \$ 584,899	
	City or town, state or province, country, and ZIP or foreign postal code BOSTON, MA 02108		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
F Name and address of principal officer: CHARLES CALDART 294 WASHINGTON STREET NO 500 BOSTON, MA 02108			
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ HTTPS://NELCONLINE.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1990
M State of legal domicile: MA			

Part I Summary

1 Briefly describe the organization's mission or most significant activities: PUBLIC INTEREST RESEARCH AND LITIGATION IN THE GENERAL AREA OF ENVIRONMENTAL PROTECTION.			
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
3 Number of voting members of the governing body (Part VI, line 1a)			3 5
4 Number of independent voting members of the governing body (Part VI, line 1b)			4 4
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)			5 6
6 Total number of volunteers (estimate if necessary)			6 0
7a Total unrelated business revenue from Part VIII, column (C), line 12			7a 0
b Net unrelated business taxable income from Form 990-T, line 34			7b 0
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year: 170,824 Current Year: 149,935
	9 Program service revenue (Part VIII, line 2g)		482,049 / 382,290
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		85,650 / 52,674
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0 / 0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		738,523 / 584,899
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)		0 / 0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		356,286 / 348,887	
16a Professional fundraising fees (Part IX, column (A), line 11e)		0 / 0	
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 28,893			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		198,005 / 200,665	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		1,254,291 / 1,049,552	
19 Revenue less expenses. Subtract line 18 from line 12		-515,768 / -464,653	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		Beginning of Current Year: 3,585,572 End of Year: 2,880,095
	21 Total liabilities (Part X, line 26)		931,691 / 730,353
	22 Net assets or fund balances. Subtract line 21 from line 20		2,653,881 / 2,149,742

Part II Signature Block

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.

Sign Here	Signature of officer	Date 2020-07-15
	CHARLES CALDART CLERK/DIRECTOR/EXEC DIRECTOR Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name EUGENE BORGONZI	Preparer's signature EUGENE BORGONZI	Date 2020-07-14	Check <input type="checkbox"/> if self-employed	PTIN P01269879
	Firm's name ▶ EDELSTEIN AND COMPANY LLP			Firm's EIN ▶ 04-2442519	
	Firm's address ▶ 160 FEDERAL STREET 9TH FLOOR BOSTON, MA 02110			Phone no. (617) 227-6161	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

TO COMBINE THE FIELDS OF LAW, SCIENCE, AND PUBLIC INTEREST ADVOCACY TO DEVELOP AND PURSUE STRATEGIES ADDRESSING THE VARIETY OF ENVIRONMENTAL PROBLEMS AND RELATED PUBLIC HEALTH ISSUES FACING TODAY'S SOCIETY AND SOCIETIES OF THE FUTURE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 983,347 including grants of \$ 500,000) (Revenue \$ 382,290)

THE NATIONAL ENVIRONMENTAL LAW CENTER (NELC) IS A NON-PROFIT LITIGATION CENTER FOUNDED IN 1990 TO ENFORCE ANTI-POLLUTION AND ENVIRONMENTAL PROTECTION LAWS AND PROMOTE LONG-TERM SOLUTIONS TO THE NATION'S PRESSING ENVIRONMENTAL PROBLEMS. NELC ATTORNEYS HAVE A PROVEN TRACK RECORD OF BRINGING CORPORATE POLLUTERS TO JUSTICE. NELC WORKS CLOSELY WITH STATE AND LOCAL CITIZEN GROUPS, PROVIDING ESSENTIAL LEGAL EXPERTISE TO PROTECT PUBLIC HEALTH AND THE ENVIRONMENT. NELC HELPS THE PUBLIC TO SHAPE AND UPHOLD OUR CORE ENVIRONMENTAL LAWS, SERVING AS A MAJOR FORCE IN PUBLIC INTEREST LITIGATION. NELC ATTORNEYS CAREFULLY MONITOR COMPLIANCE WITH ENVIRONMENTAL LAWS AND REPORT VIOLATIONS TO GOVERNMENT AGENCIES WHEN THE GOVERNMENT FAILS TO TAKE APPROPRIATE LEGAL ACTION, NELC DOES, WINNING COURT ORDERS THAT STOP ILLEGAL EMISSIONS AND THAT IMPOSE MONETARY PENALTIES FOR PAST VIOLATIONS. NELC HAS BEEN A LEADER IN EFFORTS TO CRACK DOWN ON VIOLATORS OF THE FEDERAL CLEAN WATER ACT AND THE CLEAN AIR ACT. NELC ATTORNEYS HAVE BROUGHT MORE THAN 80 ENFORCEMENT ACTIONS UNDER THESE AND OTHER FEDERAL ENVIRONMENTAL LAWS, AND HAVE WON MORE THAN \$200 MILLION IN COURT-ORDERED PENALTIES AND POLLUTION REDUCTION MEASURES. TO HELP ENSURE THAT ENVIRONMENTAL LEGISLATION IS FULLY AND FAIRLY IMPLEMENTED, NELC ATTORNEYS ALSO SEEK JUDICIAL REVIEW OF CERTAIN AGENCY REGULATIONS, AND OF AGENCY FAILURES TO REGULATE, WINNING COURT ORDERS DIRECTING THE AGENCY TO APPLY THE LAW AS INTENDED BY CONGRESS. NELC ALSO DRAFTS AMICUS (FRIEND OF THE COURT) BRIEFS IN THE SUPREME COURT AND OTHER FEDERAL COURTS, FOCUSING ON CASES IN WHICH THE INTEGRITY OF ENVIRONMENTAL LAWS, OR THE RIGHTS OF THE PUBLIC TO PARTICIPATE IN THE IMPLEMENTATION OF THOSE LAWS, IS THREATENED.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 983,347

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Answer. Rows include questions 21 through 38, covering topics like grant reporting, tax-exempt bond issues, and controlled entities. Includes a 'No' row for question 28a.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Main form area containing questions 1a through 11b and corresponding Yes/No/Amount columns.

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b		
c Enter the amount of reserves on hand		13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a		No
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>		14b		

Part VI Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year. 1b Enter the number of voting members included in line 1a, above, who are independent. 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13. 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official. 15b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed. CA, CO, CT, IL, MA, MD, MI, MN, NJ, NY, OH, OR, PA, WA, WI. 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website, Another's website, Upon request, Other (explain in Schedule O). 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: PETER CAMPBELL 294 WASHINGTON STREET STE 500 BOSTON, MA 02108 (617) 292-4805

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns				
	b Membership dues	144,802			
	c Fundraising events				
	d Related organizations				
	e Government grants (contributions)				
	f All other contributions, gifts, grants, and similar amounts not included above	5,133			
g Noncash contributions included in lines 1a-1f: \$ _____					
h Total. Add lines 1a-1f		149,935			

Program Service Revenue			(A)	(B)	(C)	(D)
		Business Code				
2a LITIGATION ATTORNEY FE		541100	382,290	382,290		
b _____						
c _____						
d _____						
e _____						
f All other program service revenue.						
g Total. Add lines 2a-2f			382,290			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		52,674			52,674
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	(ii) Personal			
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c).					
	b Less: direct expenses					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances					
b Less: cost of goods sold						
c Net income or (loss) from sales of inventory						

Miscellaneous Revenue	Business Code				
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d ▶					
12 Total revenue. See Instructions. ▶		584,899	382,290	0	52,674

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	500,000	500,000		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	106,709	106,709		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	194,168	194,168		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,986	5,986		
9 Other employee benefits	17,207	17,207		
10 Payroll taxes	24,817	24,817		
11 Fees for services (non-employees):				
a Management				
b Legal	39,646	39,646		
c Accounting	16,000		16,000	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	82,157	35,800	19,810	26,547
12 Advertising and promotion				
13 Office expenses	5,273	2,612	315	2,346
14 Information technology				
15 Royalties				
16 Occupancy	34,861	34,861		
17 Travel	7,647	7,647		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	5,031	5,031		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BOOKS, PRINTING AND PUB	7,437	7,437		
b FILING FEES	2,613	1,426	1,187	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,049,552	983,347	37,312	28,893
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1	1,476,539		766,144
	Cash-non-interest-bearing		1	
	2	1,149,343		1,162,877
	Savings and temporary cash investments		2	
	3			2,000
	Pledges and grants receivable, net		3	
	4	671		106
	Accounts receivable, net		4	
	5			
	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6			
	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7			
	Notes and loans receivable, net		7	
	8			
	Inventories for sale or use		8	
9	4,008		4,065	
Prepaid expenses and deferred charges		9		
10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	13,248			
10a				
b Less: accumulated depreciation	13,248	0	0	
10b				
11	955,011		944,903	
Investments—publicly traded securities		11		
12				
Investments—other securities. See Part IV, line 11		12		
13				
Investments—program-related. See Part IV, line 11		13		
14				
Intangible assets		14		
15				
Other assets. See Part IV, line 11		15		
16				
Total assets. Add lines 1 through 15 (must equal line 34)	3,585,572	16	2,880,095	
Liabilities	17 Accounts payable and accrued expenses	931,691	17	230,353
	18 Grants payable		18	500,000
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	931,691	26	730,353
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,653,881	27	2,149,742
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	2,653,881	33	2,149,742	
34 Total liabilities and net assets/fund balances	3,585,572	34	2,880,095	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	584,899
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,049,552
3	Revenue less expenses. Subtract line 2 from line 1	3	-464,653
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,653,881
5	Net unrealized gains (losses) on investments	5	-39,486
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,	10	2,149,742

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		

[Redacted]

2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			No
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[Redacted]

Separate basis Consolidated basis Both consolidated and separate basis

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b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		Yes	
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[Redacted]

Separate basis Consolidated basis Both consolidated and separate basis

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c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			No
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[Redacted]

3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?			No
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3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.			
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Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2018

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL ENVIRONMENTAL POLICY & LAW
CENTER INC

Employer identification number
04-3099089

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 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 exempt 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)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	200,290	210,257	206,468	170,824	149,935	937,774
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3	200,290	210,257	206,468	170,824	149,935	937,774
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						937,774

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2018	(f) Total
7 Amounts from line 4.	200,290	210,257	206,468	170,824	149,935	937,774
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	33,387	39,345	43,328	85,650	52,674	254,384
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).						
11 Total support Add lines 7 through 10.						1,192,158

12 Gross receipts from related activities, etc. (see instructions) **12** 1,036,403

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	78.660 %
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	81.470 %

16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a)2010	(b)2011	(c)2012	(d)2013	(e)2018	(f)Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513. . .						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge. . .						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2010	(b)2011	(c)2012	(d)2013	(e)2018	(f)Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b** A family member of a person described in (a) above?
- c** A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3** By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):
- a** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)

- 2** Activities Test. **Answer (a) and (b) below.**

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- 3** Parent of Supported Organizations. **Answer (a) and (b) below.**
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*
- b** Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
2a		
2b		
3a		
3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI):		
2 Acquisition indebtedness applicable to non-exempt use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2018:			
a From 2009. X			
b From 2010. X			
c From 2011. X			
d From 2012. X			
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a From 2010. X			
b From 2011. X			
c From 2012. X			
d From 2013.			
e From 2018.			

Part VI Supplemental Information.

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test	

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2018

Open to Public Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at**
www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization NATIONAL ENVIRONMENTAL POLICY & LAW CENTER INC	Employer identification number 04-3099089
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV.	
2	Political expenditures	\$
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	\$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," describe in Part IV.	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities ...	\$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....	\$
4	Did the filing organization file Form 1120-POL for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	0													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	0													
c	Total lobbying expenditures (add lines 1a and 1b)	0													
d	Other exempt purpose expenditures	1,049,552													
e	Total exempt purpose expenditures (add lines 1c and 1d)	1,049,552													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	179,955													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	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.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	44,989													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No														

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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2018	(e) Total
2a Lobbying nontaxable amount	91,591	95,657	200,429	179,955	567,632
b Lobbying ceiling amount (150% of line 2a, column (e))					851,448
c Total lobbying expenditures	0	0	0	0	
d Grassroots nontaxable amount	22,898	23,914	50,107	44,989	141,908
e Grassroots ceiling amount (150% of line 2d, column (e))					212,862
f Grassroots lobbying expenditures	0	0	0	0	

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	Yes	(a)		(b)	
		No	Amount		
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:					
a Volunteers?					
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?					
c Media advertisements?					
d Mailings to members, legislators, or the public?					
e Publications, or published or broadcast statements?					
f Grants to other organizations for lobbying purposes?					
g Direct contact with legislators, their staffs, government officials, or a legislative body?					
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?					
i Other activities?					
j Total. Add lines 1c through 1i					
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?					
b If "Yes," enter the amount of any tax incurred under section 4912					
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912					
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?					

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4
5 Taxable amount of lobbying and political expenditures (see instructions)	5

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
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Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2018
Open to Public Inspection

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
NATIONAL ENVIRONMENTAL POLICY & LAW CENTER INC
Employer identification number
04-3099089

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Held at the End of the Year	
2a	
2b	
2c	
2d	

- a Total number of conservation easements
- b Total acreage restricted by conservation easements
- c Number of conservation easements on a certified historic structure included in (a)
- d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included in Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenue included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Description, Amount
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

- Table with columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back
1a Beginning of year balance
1b Contributions
1c Net investment earnings, gains, and losses
1d Grants or scholarships
1e Other expenditures for facilities and programs
1f Administrative expenses
1g End of year balance
2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment
b Permanent endowment
c Temporarily restricted endowment
The percentages in lines 2a, 2b, and 2c should equal 100%.
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) unrelated organizations
(ii) related organizations
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value
1a Land
1b Buildings
1c Leasehold improvements
1d Equipment
1e Other
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	545,413
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-39,486
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-39,486
3	Subtract line 2e from line 1	3	584,899
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	584,899

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,049,552
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	1,049,552
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,049,552

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
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Additional Data

Return to Form

Software ID:
Software Version:

Schedule I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No. 1545-0047

2018

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL ENVIRONMENTAL POLICY & LAW CENTER INC

Employer identification number 04-3099089

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Row 1 contains data for UNITED STATES PUBLIC INTEREST RESEARCH GROUP.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table. 0
3 Enter total number of other organizations listed in the line 1 table. 1

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	THE ORGANIZATION CONDUCTS DUE DILIGENCE TO BE SURE THAT THE RECIPIENT'S PROGRAMMATIC ACTIVITIES ALIGN WITH THE GOALS OF THE ORGANIZATION. THE ORGANIZATION EXECUTES GRANT AGREEMENTS WITH ALL RECIPIENTS.

Additional Data

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Software ID:
Software Version:

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047
2018
Open to Public Inspection

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL ENVIRONMENTAL POLICY & LAW CENTER INC

Employer identification number
04-3099089

Return Reference	Explanation
FORM 990, PART III, PUBLIC INTEREST LAW FIRM CASE LIST	<p>I. FEDERAL ENVIRONMENTAL "CITIZEN SUIT" ENFORCEMENT ACTIONS GENERAL DESCRIPTION OF CASES: A NUMBER OF FEDERAL ENVIRONMENTAL STATUTES AUTHORIZE AFFECTED CITIZENS TO BRING ENFORCEMENT ACTIONS DIRECTLY AGAINST PARTIES WHO VIOLATE CERTAIN ENVIRONMENTAL STANDARDS. TO BRING SUCH ACTION, THE CITIZEN MUST FIRST GIVE A FORMAL NOTICE OF THE INTENT TO BRING SUCH A LAWSUIT (DETAILING THE ALLEGED VIOLATIONS) TO THE VIOLATING PARTY, THE FEDERAL ENVIRONMENTAL PROTECTION AGENCY ("EPA"), AND THE APPROPRIATE STATE ENVIRONMENTAL AGENCY, AND USUALLY CANNOT FILE SUIT THEREAFTER UNTIL THE EXPIRATION OF A NOTICE PERIOD (USUALLY 60 DAYS) PRESCRIBED BY THE STATUTE. IF THE STATE OR FEDERAL GOVERNMENT FILES SUIT FIRST AGAINST THE ALLEGED VIOLATOR FOR THE SAME VIOLATIONS, THE CITIZEN IS BARRED FROM FILING SUIT IF THE GOVERNMENT DILIGENTLY PROSECUTES ITS SUIT. THE CITIZEN LAWSUIT, WHEN AND IF FILED, IS BROUGHT IN THE APPROPRIATE FEDERAL DISTRICT COURT. NELC REPRESENTS INDIVIDUAL CITIZENS AND NON-PROFIT ORGANIZATIONS IN SUCH LAWSUITS. PUBLIC BENEFIT: THE PUBLIC WILL BENEFIT FROM A DECREASE IN POLLUTION AND/OR AN INCREASE IN ENVIRONMENTAL OR PUBLIC HEALTH AMENITIES. FEE SOUGHT: FEES AND COSTS ARE SOUGHT, AS PROVIDED BY STATUTE, IN APPROPRIATE CASES. CASES FILED OR ONGOING IN FY 2019 CASES WERE FILED UNDER THE CLEAN WATER ACT, 33 U.S.C. SECTION 1251, ET SEQ., UNLESS OTHERWISE SPECIFIED. (1) CITY OF NEWPORT AND EARTH TECH, INC. (NEWPORT, RI) NOTICE LETTER SENT MARCH 12, 2008; COMPLAINT FILED JULY 16, 2008, ON BEHALF OF ENVIRONMENT RHODE ISLAND AND FOUR NEWPORT RESIDENTS ("THE CITIZEN PLAINTIFFS"). EARTH TECH HAD BEEN A CONTRACT OPERATOR OF THE CITY'S SEWER AND STORM WATER SYSTEMS, BUT CEASED THIS WORK SHORTLY AFTER THE COMPLAINT WAS FILED. ON APRIL 15, 2010, THE COURT DISMISSED EARTH TECH (AND ITS SUCCESSOR, AECOM TECHNICAL SERVICES, INC.) FROM THE ACTION IN ACCORDANCE WITH A SETTLEMENT AGREEMENT BETWEEN THE PLAINTIFFS AND EARTH TECH/AECOM. UNDER THE TERMS OF THAT AGREEMENT, AECOM PAID: (A) \$99,000 TO THE CITY TO HELP FUND A SURFACE WATER QUALITY MONITORING PROGRAM TO ADDRESS SEWAGE OVERFLOWS AND/OR STORM WATER DISCHARGES; AND (B) \$180,000 TO PLAINTIFFS' ATTORNEYS (\$130,000 TO NELC AND \$50,000 TO CO-COUNSEL) FOR ALL ATTORNEY FEES, EXPERT WITNESS FEES, AND OTHER COURT COSTS INCURRED THROUGH THAT DATE. ON SEPTEMBER 2, 2010, THE COURT GRANTED THE (UNOPPOSED) MOTION BY THE UNITED STATES AND THE STATE OF RHODE ISLAND TO INTERVENE IN THE CASE AS CO-PLAINTIFFS. AFTER EXTENSIVE NEGOTIATIONS, ALL PARTIES AGREED TO THE WORDING OF A CONSENT DECREE, WHICH WAS ENTERED BY THE COURT ON OCTOBER 18, 2011. UNDER THE DECREE, THE CITY: (A) MUST IMPLEMENT A DETAILED SET OF REMEDIAL MEASURES (INCLUDING STORM SEWER SEPARATION; REDUCTION OF INFLOW AND INFILTRATION; TREATMENT PLANT OPTIMIZATION; AND SEWER LINE UPGRADES) ACCORDING TO A SPECIFIED SCHEDULE, WITH FULL COMPLIANCE (WITH A PREFERENCE FOR THE ELIMINATION OF ALL OVERFLOWS) TO BE ACHIEVED BY JUNE 30, 2018; (B) MUST ENCOURAGE LOW IMPACT DEVELOPMENT AS A MEANS OF MEETING THESE REQUIREMENTS; (C) MUST COMPLY WITH THE RHODE ISLAND STORMWATER DESIGN AND INSTALLATION STANDARDS MANUAL, AND GIVE PREFERENCE TO LOW IMPACT DEVELOPMENT AS SPECIFIED THEREIN; (D) MUST INSTALL AND OPERATE A TREATMENT SYSTEM FOR STORM WATER DISCHARGED FROM THE CITY'S STORM WATER MOAT TO EASTON'S BAY, AND MEET SPECIFIED WATER QUALITY TARGETS WITH SUCH DISCHARGE; (E) MUST PURCHASE AND DISTRIBUTE A MINIMUM OF 500 RAIN BARRELS FOR USE AS A MEANS OF COLLECTING RAIN WATER FOR USE IN PUBLIC AND/OR PRIVATE BUILDINGS AND DWELLINGS, AND CONDUCT AN EDUCATIONAL CAMPAIGN PROMOTING THE USE OF RAIN BARRELS TO REDUCE STORM WATER RUNOFF; (F) CREATED A CITIZEN ADVISORY BOARD TO TRACK COMPLIANCE WITH THE CONSENT DECREE; (G) PAID A \$170,000 CIVIL PENALTY (\$85,000 TO THE UNITED STATES AND \$85,000 TO THE STATE OF RHODE ISLAND); AND (H) PAID \$70,000 TO CITIZEN PLAINTIFFS' ATTORNEYS (\$52,698.38 TO NELC AND \$17,301.62 TO CO-COUNSEL) FOR ATTORNEY FEES, EXPERT WITNESS FEES, AND OTHER COURT COSTS INCURRED AFTER APRIL 15, 2010. AFTER PERFORMING AND SUBMITTING FOR EPA AND RHODE ISLAND DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (DEM) REVIEW A SERIES OF STUDIES EVALUATING THE STEPS NECESSARY TO SEPARATE ITS STORM WATER AND SEWER SYSTEM AND UPGRADE ITS WASTEWATER TREATMENT SYSTEM, THE CITY PRESENTED A SET OF OPTIONS TO A CITIZEN REVIEW PANEL (WHICH INCLUDED ONE OF THE CITIZEN PLAINTIFFS FROM THIS CASE), AND THE CITIZEN PANEL RECOMMENDED AN OPTION THAT WOULD EVENTUALLY END ALMOST ALL SEWAGE OVERFLOWS, BUT WOULD (FOR A COMBINATION OF COST-RELATED AND ENGINEERING CONSIDERATIONS) EXTEND THE DATE FOR FULL COMPLIANCE BY 15 YEARS, TO 2033. AFTER ALMOST TWO YEARS OF NEGOTIATIONS, IN WHICH THE CITIZEN PLAINTIFFS INSISTED ON INTERIM COMPLIANCE BENCHMARKS AND INCREASED EMPHASIS ON STORM WATER CONTROL, THE PARTIES AGREED TO A CONSENT DECREE REVISION, ENTERED AS AN ORDER OF THE COURT IN APRIL 2016, THAT (A) EXTENDS THE FINAL COMPLIANCE DATE UNTIL 2033; (B) SETS A COMPLIANCE GOAL OF ELIMINATING 100% OF SEWAGE OVERFLOWS AT THE CITY'S WELLINGTON AVENUE OUTFALL, AND 98% OF THE OVERFLOWS AT THE WASHINGTON STREET OUTFALL, FOR ALL STORMS UP TO AND INCLUDING A 10-YEAR, 6-HOUR STORM EVENT; (C) REQUIRES SIGNIFICANT UPGRADES TO THE CITY'S WASTEWATER TREATMENT SYSTEM AND SEWAGE PUMPING SYSTEM BY 2019; (D) SETS INTERIM BENCHMARKS OF AN APPROXIMATELY 95% REDUCTION IN SEWAGE OVERFLOW BY 2019; (E) REQUIRES THE USE OF GREEN INFRASTRUCTURE AND WATER QUALITY MONITORING TO IDENTIFY AND ADDRESS STORM WATER ISSUES THAT ARISE BECAUSE OF THE SEPARATION OF THE STORM WATER SYSTEM; AND (F) REQUIRED THE CITY TO PAY \$10,000 IN ATTORNEYS' FEES TO NELC FOR REPRESENTING THE CITIZEN PLAINTIFFS IN THE NEGOTIATIONS. NELC IS MONITORING PERFORMANCE UNDER THE REVISED DECREE.</p>
FORM 990, PART III, PUBLIC INTEREST LAW FIRM CASE LIST	<p>(2) EXXON/MOBIL CORPORATION (BAYTOWN, TX) (CLEAN AIR ACT) NOTICE LETTER SENT NOVEMBER 30, 2009, ON BEHALF OF ENVIRONMENT TEXAS AND SIERRA CLUB; SUPPLEMENTAL NOTICE LETTER SENT JULY 2, 2010; COMPLAINT FILED DECEMBER 2010; MOTION TO DISMISS DENIED IN JUNE 2011. DISCOVERY WAS TAKEN IN THE SPRING OF 2012; CROSS MOTIONS FOR SUMMARY JUDGMENT AND TO EXCLUDE CERTAIN EXPERT TESTIMONY WERE FILED ON AUGUST 10, 2012; PLAINTIFFS' SUMMARY JUDGMENT MOTION WAS DENIED IN FULL IN NOVEMBER 2012; THE BULK OF EXXON'S SUMMARY JUDGMENT MOTION WAS DENIED IN MAY AND JUNE 2013; A THREE-WEEK TRIAL WAS HELD IN FEBRUARY 2014; THE DISTRICT COURT ISSUED A RULING IN DECEMBER 2014, FINDING THAT ONLY 94 OF THE THOUSANDS OF ALLEGED CLEAN AIR ACT VIOLATIONS WERE "ACTIONABLE" UNDER THE ACT'S CITIZEN SUIT PROVISION, AND DECLINING TO ORDER A PENALTY,</p>

Return Reference	Explanation
	<p>AN INJUNCTION, OR A DECLARATORY JUDGMENT; THE PLAINTIFFS APPEALED BOTH THE LIABILITY AND REMEDY JUDGMENT TO FIFTH CIRCUIT COURT OF APPEALS IN JANUARY 2015; BRIEFING WAS COMPLETED IN 2015 (WITH THE CITY OF HOUSTON, HARRIS COUNTY, TX, AND AIR ALLIANCE HOUSTON FILING AN AMICUS ON BEHALF OF THE PLAINTIFFS, AND INDUSTRY GROUPS AND THE CITY OF BAYTOWN FILING AMICI ON BEHALF OF EXXON). A THREE-JUDGE PANEL OF THE FIFTH CIRCUIT HEARD ORAL ARGUMENTS ON THE APPEAL IN FEBRUARY 2016, AND ISSUED A UNANIMOUS OPINION IN MAY 2016 REVERSING MAJOR PORTIONS OF THE TRIAL JUDGE'S OPINION, VACATING THE JUDGMENT, AND REMANDING THE CASE BACK TO THE TRIAL JUDGE FOR FURTHER PROCEEDINGS, HOLDING THAT THE JUDGE HAD "ERRED IN [HIS] ANALYSIS OF EXXON'S LIABILITY AND "ABUSED [HIS] DISCRETION" BY FAILING TO PROPERLY ASSESS A CIVIL PENALTY FOR EXXON'S THOUSANDS OF ADMITTED VIOLATIONS OF THE LAW AND FAILING TO PROPERLY DETERMINE WHETHER EXXON EARNED AN ECONOMIC BENEFIT BY NOT SPENDING MONEY TO AVOID OR MINIMIZE THOSE VIOLATIONS. EXXON'S MOTION FOR AN EN BANC REHEARING BEFORE ALL OF THE JUDGES OF THE FIFTH CIRCUIT WAS SUBSEQUENTLY DENIED; THE CASE WAS FORMALLY TRANSFERRED BACK TO THE DISTRICT COURT; AND, PURSUANT TO THE DISTRICT JUDGE'S ORDER, THE PARTIES FILED DETAILED REVISED PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW, TOGETHER WITH SUPPORTIVE BRIEFING, IN THE FALL OF 2016. THE DISTRICT COURT ISSUED A REVISED OPINION ON APRIL 26, 2017. IN THE REVISED OPINION, THE DISTRICT COURT: (1) FOUND THAT EXXON COMMITTED THOUSANDS OF VIOLATIONS OF ITS CLEAN AIR ACT PERMITS, THUS UNLAWFULLY RELEASING APPROXIMATELY 10 MILLION POUNDS OF AIR POLLUTION; (2) LEVIED A CIVIL PENALTY ON EXXON OF \$19.95 MILLION, PAYABLE TO THE U.S. TREASURY; AND (C) GRANTED FEES AND COSTS TO PLAINTIFFS' ATTORNEYS IN AN AMOUNT TO BE DETERMINED. EXXON APPEALED THE JUDGMENT AND THE MATTER IS BEFORE THE US COURT OF APPEALS FOR THE FIFTH CIRCUIT. THAT COURT HEARD ORAL ARGUMENT ON THE APPEAL IN NOVEMBER 2018, AND THE PARTIES ARE AWAITING THE COURT'S OPINION. (3) ARCELORMITTAL (MONESSEN, PA) (CLEAN AIR ACT) NOTICE LETTER SENT AUGUST 4, 2015, ON BEHALF OF PENNENVIRONMENT; COMPLAINT FILED OCTOBER 8, 2015; UPON THE JOINT MOTION OF THE PARTIES, THE CASE WAS STAYED TO ALLOW TIME FOR SETTLEMENT NEGOTIATIONS, AND THE PARTIES, JOINED BY EPA AND THE PENNSYLVANIA DEPARTMENT OF ENVIRONMENTAL PROTECTION, NEGOTIATED A COMPREHENSIVE SETTLEMENT THAT WAS ENTERED AS A CONSENT DECREE ON FEBRUARY 2, 2018. THE DECREE IMPOSES A PENALTY OF \$1.8 MILLION, \$1.5 MILLION OF WHICH WAS PAID TO THE FEDERAL AND STATE GOVERNMENTS, AND \$300,000 OF WHICH WAS PAID TO ESTABLISH A LOCAL CLEAN VEHICLES PROJECT, ADMINISTERED BY THE COMMUNITY FOUNDATION OF WESTMORELAND COUNTY, DESIGNED TO IMPROVE LOCAL AIR QUALITY. THE DECREE ALSO REQUIRED THE DEFENDANT TO BRING ITS COAL COKE PLANT INTO COMPLIANCE WITH THE CLEAN AIR ACT, AND TO PAY STIPULATED PENALTIES FOR FUTURE VIOLATIONS. NELC RECEIVED \$277,276 UNDER THE DECREE FOR REASONABLE FEES AND COSTS. NELC IS MONITORING COMPLIANCE WITH THE DECREE. (4) CONNECTICUT GALVANIZING CORPORATION, HIGHWAY SAFETY CORPORATION, AND HIGHWAY SAFETY DESIGN AND FABRICATION CORPORATION (GLASTONBURY, CT) NOTICE LETTER SENT OCTOBER 21, 2015, ON BEHALF OF ENVIRONMENT CONNECTICUT AND TOXICS ACTION CENTER; COMPLAINT FILED JANUARY 14, 2016; CONSENT DECREE WAS NEGOTIATED BY THE PARTIES IN THE SUMMER OF 2016, AND ENTERED BY THE U.S. DISTRICT COURT ON OCTOBER 18, 2016. UNDER THE TERMS OF THE DECREE, THE DEFENDANTS MUST: (A) INSTALL AND OPERATE A SYSTEM TO REMOVE HEAVY METALS FROM ITS STORM WATER BEFORE IT IS DISCHARGED TO LOCAL WATERS; (B) IMPLEMENT BEST MANAGEMENT PRACTICES DESIGNED TO KEEP HEAVY METALS OUT OF ITS STORM WATER; (C) MEET EFFLUENT DISCHARGE LIMITS OR PAY STIPULATED PENALTIES; (D) PAY A \$188,000 PENALTY (\$40,000 TO THE U.S. TREASURY, AND \$148,000 TO THE FARMINGTON RIVER WATERSHED ASS'N FOR MEASURES TO RESTORE AND MAINTAIN THE QUALITY OF LOCAL WATERS); (E) PAY \$180,000 IN ATTORNEYS' FEES AND COSTS (\$22,723 TO CO-COUNSEL AND \$157,277 TO NELC). NELC IS MONITORING COMPLIANCE WITH THE DECREE. (5) PASADENA REFINING SYSTEM, INC. (PASADENA, TX) (CLEAN AIR ACT) NOTICE LETTER SENT DECEMBER 22, 2016, ON BEHALF OF ENVIRONMENT TEXAS AND SIERRA CLUB; COMPLAINT FILED MARCH 2, 2017; THE COMPANY FILED A MOTION TO DISMISS ON MAY 12, 2017, WHICH WAS DENIED ON JANUARY 11, 2018. EXTENSIVE SETTLEMENT NEGOTIATIONS LED TO THE ENTRY OF A COMPREHENSIVE CONSENT DECREE ON SEPTEMBER 14, 2018. UNDER THE DECREE, THE DEFENDANT WAS REQUIRED TO (A) MAKE EXTENSIVE UPGRADES AT ITS REFINERY, (B) ATTAIN COMPLIANCE WITH THE CLEAN AIR ACT; (C) PAY STIPULATED PENALTIES, WHICH INCREASE IN SEVERITY WITH THE NUMBER OF VIOLATIONS, FOR FUTURE VIOLATIONS AND FOR FAILURE TO MEET PROJECT DEADLINES, (D) PAY A \$3.525 MILLION PENALTY (\$350,000 TO THE U.S. TREASURY AND \$3,175,000 TO FUND A VEHICLE EMISSIONS REDUCTION FUND, TO BE ADMINISTERED BY A NON-PROFIT CORPORATION CREATED BY THE HOUSTON-GALVESTON AREA COUNCIL, WHICH WILL DISBURSE GRANTS TO LOCAL SCHOOL DISTRICTS AND GOVERNMENTS FOR THE PURPOSE OF REDUCING AIR POLLUTION THROUGH THE REDUCTION OF VEHICLE EMISSIONS), AND (E) PAY \$547,000 IN FEES AND COSTS (\$164,710 TO CO-COUNSEL AND \$382,290 TO NELC). NELC IS MONITORING COMPLIANCE WITH THE DECREE.</p>
FORM 990, PART III, PUBLIC INTEREST LAW FIRM CASE LIST	<p>(6) PILGRIM'S PRIDE CORPORATION (LIVE OAK, FL) NOTICE LETTER SENT DECEMBER 30, 2016, ON BEHALF OF ENVIRONMENT FLORIDA; SECOND NOTICE, ADDING SIERRA CLUB AS A PROSPECTIVE PLAINTIFF, SENT JANUARY 31, 2017; COMPLAINT FILED ON BEHALF OF ENVIRONMENT FLORIDA ON MARCH 9, 2017; AMENDED COMPLAINT, ADDING SIERRA CLUB AS A PLAINTIFF AND ADDING SUBSEQUENTLY AVAILABLE MONITORING DATA, FILED APRIL 5, 2017; THE COMPANY FILED A MOTION TO DISMISS ON MAY 11, 2017, WHICH NELC ATTORNEYS OPPOSED, AND THE PARTIES ENTERED INTO COMPREHENSIVE SETTLEMENT NEGOTIATIONS AT THE DIRECTION OF THE COURT. UNDER THE RESULTANT CONSENT DECREE, ENTERED ON JANUARY 16, 2018, THE DEFENDANT WAS DIRECTED TO: (A) INVESTIGATE ALTERNATIVES TO DISCHARGING WASTES TO THE SUWANNEE RIVER AND PROPOSE ADOPTION OF SUCH AN ALTERNATIVE IF FEASIBLE. (B) IF NO SUCH ALTERNATIVE IS FORTHCOMING BY A SPECIFIED DEADLINE, TO MAKE A NUMBER OF SPECIFIC UPGRADES TO ITS WASTEWATER TREATMENT SYSTEM BEFORE DISCHARGING TO THE SUWANNEE RIVER; (C) PERFORM A TOXICITY IDENTIFICATION EVALUATION OF ITS PROCESSES, ACCORDING TO EPA PROTOCOL, (D) PAY STIPULATED PENALTIES FOR VIOLATIONS OF ITS CLEAN WATER ACT DISCHARGE PERMIT, (E) CONDUCT A WATER USE AUDIT TO DETERMINE WAYS TO REDUCE WATER USE AND REUSE/RECYCLE WATER DURING POULTRY PROCESSING AND THROUGHOUT THE PLANT, (F) PAY \$1.43 MILLION IN PENALTIES, \$130,000 TO THE US TREASURY AND \$1.13 MILLION TO STETSON UNIVERSITY FOR THE CREATION OF THE SUSTAINABLE FARMING FUND, WHICH WILL SOLICIT APPLICATIONS FROM, AND DISBURSE GRANTS TO, INDEPENDENT FARMERS LOCATED IN THE SUWANNEE RIVER BASIN WITHIN THE STATE OF FLORIDA, AS DEFINED BY USGS, FOR ON-FARM PROJECTS DESIGNED PRIMARILY TO IMPROVE SURFACE WATER QUALITY, GROUNDWATER QUALITY, AND SOIL QUALITY SO AS TO REDUCE THE FARM'S ENVIRONMENTAL IMPACT, AND (G) PAY \$295,000 IN ATTORNEYS' FEES AND COSTS (\$89,750 TO CO-COUNSEL AND \$205,250 TO NELC). NELC IS MONITORING COMPLIANCE WITH THE DECREE. (7) CASELLA WASTE SYSTEMS, INC., SOUTHBRIDGE RECYCLING & DISPOSAL PARK, INC., AND THE TOWN OF SOUTHBRIDGE (SOUTHBRIDGE, MA) (CLEAN WATER ACT AND THE RESOURCE CONSERVATION AND RECOVERY ACT) NOTICE LETTER SENT FEBRUARY 13, 2017, ON BEHALF OF TOXICS ACTION CENTER ("TAC") AND ENVIRONMENT MASSACHUSETTS ("ENV MA"); COMPLAINT FILED JUNE 9, 2017, WITH CWA AND RCRA CLAIMS BROUGHT BY TAC AND ENV MA, REPRESENTED BY NELC ATTORNEYS, AND SEPARATE STATE LAW CLAIMS FILED BY NUMEROUS LOCAL LANDOWNERS, REPRESENTED BY SEPARATE COUNSEL; MOTIONS TO DISMISS FILED AUGUST 10 AND 11, 2017; AMENDED COMPLAINT FILED NOVEMBER 14,</p>

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	<p>2017; RENEWED MOTIONS TO DISMISS FILED DECEMBER 19 AND 21, 2017; MOTION TO DISMISS THE CWA AND RCRA CLAIMS GRANTED ON OCTOBER 3, 2018, WHILE THE COURT RETAINED JURISDICTION OF THE STATE LAW CLAIMS; TC AND ENV MA'S MOTION FOR CERTIFICATION OF APPEAL UNDER FRCP 54(B) OR 28 U.S.C. 1292(B), FILED ON OCTOBER 30, 2018, WAS DENIED ON MARCH 14, 2019; NELC ATTORNEYS CURRENTLY PLAN TO APPEAL THE DENIAL OF THE CWA AND RCRA CLAIMS TO THE FIRST CIRCUIT COURT OF APPEALS ONCE THE STATE LAW CLAIMS ARE RESOLVED IN THE DISTRICT COURT. (8) CASELLA WASTE SYSTEMS, INC., AND NORTH COUNTRY ENVIRONMENTAL SERVICES, INC., (BETHLEHEM, NH) NOTICE LETTER SENT MARCH 8, 2018, ON BEHALF OF TOXICS ACTION CENTER AND CONSERVATION LAW FOUNDATION; COMPLAINT FILED MAY 14, 2018; MOTION TO DISMISS FILED JUNE 15, 2018; MOTION TO DISMISS DENIED SEPTEMBER 25, 2018; DEFENDANTS' MOTION TO STAY PENDING THE DECISION OF THE SUPREME COURT IN THE COUNTY OF MAUI CWA CASE WAS GRANTED IN PART ON MAY 3, 2019; SOME DISCOVERY IS ONGOING. (9) DETROIT RENEWABLE POWER (DETROIT, MI) (CLEAN AIR ACT) NOTICE LETTER SENT JANUARY 29, 2019; ON MARCH 27, 2019, JUST BEFORE THE EXPIRATION OF THE STATUTORY 60-DAY NOTICE PERIOD, THE COMPANY ANNOUNCED THAT IT WAS SHUTTING DOWN THE SOLID WASTE INCINERATOR THAT WAS THE FOCUS OF THE NOTICE; NELC ATTORNEYS ARE NOW NEGOTIATING A CONSENT DECREE THAT WOULD ENSURE THAT THE SHUTDOWN IS PERMANENT. (10) UNITED STATES STEEL (PITTSBURG, PA) (CLEAN AIR ACT) NOTICE LETTER SENT FEBRUARY 13, 2019, ON BEHALF OF PENNENVIRONMENT AND THE CLEAN AIR COUNCIL; COMPLAINT FILED APRIL 25, 2019; THE ALLEGHENY COUNTY HEALTH DEPARTMENT MOVED FOR LEAVE TO INTERVENE AS A CO-PLAINTIFF ON MAY 3, 2019; THAT MOTION WAS GRANTED AND THE COUNTY FILED A COMPLAINT IN INTERVENTION ON JUNE 17, 2019; DISCOVERY IS ONGOING. (11) VALERO ENERGY (PORT ARTHUR, TX) (CLEAN AIR ACT) NOTICE LETTER SENT MAY 22, 2019, ON BEHALF OF PORT ARTHUR COMMUNITY ACTION, ENVIRONMENT TEXAS, AND SIERRA CLUB; THE STATE OF TEXAS FILED ITS OWN SUIT - BASED ON THE VIOLATIONS ALLEGED IN THE NELC NOTICE - WITHIN THE STATUTORY 60-DAY NOTICE PERIOD, THUS PRECLUDING THE CITIZEN SUIT. II. ADMINISTRATIVE LAW CASES (1) COMMENTS OPPOSING THE PROPOSED NARROWING OF THE "WATERS OF THE UNITED STATES" RULE (CWA) ON APRIL 15, 2019, NELC ATTORNEYS FILED COMMENTS ON BEHALF OF ENVIRONMENT AMERICA AND ITS STATE AFFILIATES IN OPPOSITION TO EPA'S PROPOSED NARROWING OF THE RULE DEFINING THE JURISDICTION OF THE CLEAN WATER ACT (REVISED DEFINITION OF "WATERS OF THE UNITED STATES," 84 FED. REG. 4,154, ET SEQ. (FEB. 14, 2019)). NELC ARGUED THAT EPA'S PROPOSED REVISIONS - WHICH WOULD LEAVE AT LEAST 18% OF THE NATION'S STREAMS AND AT LEAST 51% OF THE NATION'S WETLANDS WITHOUT COVERAGE UNDER THE ACT - VIOLATE THE LAW AND ARE CONTRADICTED BY THE AGENCY'S OWN FACTUAL FINDINGS. III. AMICUS CURIAE BRIEFS NONE FILED IN FY2019.</p>
FORM 990, PART VI, SECTION A, LINE 8B	THERE WERE NO SUCH COMMITTEES WITHIN THE ORGANIZATION DURING FISCAL YEAR 2019.
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM AND REVIEWED BY STAFF PRIOR TO ITS FILING. THE BOARD RECEIVES A COPY OF THE FORM 990 TO REVIEW AND RAISE ANY QUESTIONS WITH THE ORGANIZATION'S STAFF AND ACCOUNTANTS.
FORM 990, PART VI, SECTION B, LINE 12C	<p>1. ANY OFFICER, DIRECTOR, DEPARTMENT HEAD OR OTHER SENIOR MANAGEMENT WITH SUBSTANTIAL INFLUENCE OVER THE ORGANIZATION MUST DISCLOSE TO THE ORGANIZATION ANY FINANCIAL INTEREST, DIRECT OR INDIRECT, THAT HE/SHE WOULD GAIN FROM ANY TRANSACTION, CONTRACT, OR POLICY THE ORGANIZATION IS CONSIDERING ENTERING INTO OR ADOPTING. 2. IN INSTANCES WHERE ANY OFFICER, DIRECTOR, OR INDIVIDUAL WITH SUBSTANTIAL INFLUENCE OVER THE ORGANIZATION WOULD OBTAIN A DIRECT OR INDIRECT FINANCIAL INTEREST FROM A TRANSACTION OR CONTRACT ENTERED INTO WITH THE ORGANIZATION OR FROM A POLICY ADOPTED BY THE ORGANIZATION, THE FOLLOWING PROCEDURES SHALL APPLY: (A) A MEETING (EITHER IN PERSON OR VIA TELEPHONE) OF THE BOARD OF DIRECTORS OF THE ORGANIZATION SHALL BE CONVENED; (B) THE INTERESTED PERSON WILL RELATE THE NATURE OF THE PROPOSED TRANSACTION, CONTRACT, OR POLICY AND SHALL DISCLOSE HIS/HER FINANCIAL INTEREST TO THE BOARD, AND THEN SHALL ABSENT HIMSELF/HERSELF FROM THE MEETING; (C) THE BOARD SHALL UNDERTAKE CONSIDERATION AND DISCUSSION OF THE PROPOSED TRANSACTION, CONTRACT, OR POLICY IN THE ABSENCE OF THE INTERESTED PERSON; (D) THE BOARD SHALL OBTAIN DATA CONCERNING ALTERNATIVES TO ENTERING INTO SAID CONTRACT OR TRANSACTION, OR ADOPTING SAID POLICY AND COMPARE THE ALTERNATIVES TO THE PROPOSED TRANSACTION, CONTRACT OR POLICY; (E) THE BOARD SHALL VOTE TO APPROVE THE PROPOSED TRANSACTION, CONTRACT, OR POLICY ONLY AFTER HAVING ARRIVED AT A DETERMINATION THAT SUCH IS FAIR IN RELATION TO THE FEASIBLE ALTERNATIVES AND IS IN THE BEST INTERESTS OF THE ORGANIZATION; (F) ONLY A TWO-THIRDS (2/3) VOTE OF THE DISINTERESTED MEMBERS OF THE BOARD SHALL BE SUFFICIENT TO APPROVE SUCH AN INTERESTED TRANSACTION, CONTRACT, OR POLICY. THE INTERESTED PERSON SHALL NOT BE PRESENT FOR OR PARTICIPATE IN THE VOTE; (G) MINUTES SHALL BE PREPARED AND MAINTAINED CONCERNING THE BOARD'S REVIEW, DISCUSSION, AND VOTE REGARDING THE PROPOSED TRANSACTION, CONTRACT, OR POLICY. 3. THE ORGANIZATION SHALL MAINTAIN A LIST OF EVERY TRANSACTION, CONTRACT, OR POLICY FROM WHICH ANY OFFICER, DIRECTOR, OR INDIVIDUAL WHO EXERCISES SUBSTANTIAL INFLUENCE OVER THE CORPORATION GAINS ANY FINANCIAL BENEFIT, WHETHER DIRECT OR INDIRECT.</p>
FORM 990, PART VI, SECTION B, LINE 15	THE INDEPENDENT COMPENSATION COMMITTEE WILL ESTABLISH ACCEPTABLE COMPENSATION PACKAGES AFTER REVIEWING AT LEAST ONE OF THE FOLLOWING: 1) INFORMATION ABOUT COMPENSATION PAID BY SIMILARLY SITUATED TAX-EXEMPT ORGANIZATIONS FOR SIMILAR SERVICES; 2) CURRENT COMPENSATION SURVEYS COMPILED BY INDEPENDENT FIRMS; 3) ACTUAL WRITTEN OFFERS FROM SIMILARLY SITUATED ORGANIZATIONS. THE COMPENSATION COMMITTEE MAINTAINS CONTEMPORANEOUS WRITTEN DOCUMENTATION OF THE DECISION MAKING PROCESS.
FORM 990, PART VI, SECTION C, LINE 19	NO DOCUMENTS AVAILABLE TO THE PUBLIC.

Additional Data

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