

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2019

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation): Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Form 990 Department of the Treasury Internal Revenue Service

A For the 2019 calendar year, or tax year beginning 07-01-2019, and ending 06-30-2020

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: NATIONAL ENVIRONMENTAL POLICY & LAW CENTER INC. Doing business as: Number and street (or P.O. box if mail is not delivered to street address): 294 WASHINGTON ST STE 500. Room/suite: City or town, state or province, country, and ZIP or foreign postal code: BOSTON, MA 02108

D Employer identification number: 04-3099089. E Telephone number: (617) 422-0880. G Gross receipts \$ 231,826

F Name and address of principal officer: CHARLES CALDART, 294 WASHINGTON ST STE 500, BOSTON, MA 02108

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: HTTPS://NELCONLINE.ORG

K Form of organization: Corporation

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.

Table with 2 columns: Description and Amount. Rows include: 2 Check this box if the organization discontinued its operations... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid... 14 Benefits paid to or for members... 15 Salaries, other compensation... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses...

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances...

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: CHARLES CALDART CLERK/DIRECTOR/EXEC DIRECTOR. Date: 2021-05-17

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2021-05-16, Check 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 \$ 493,281 including grants of \$ 0) (Revenue \$ 0)

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 HOLD VIOLATORS OF THE FEDERAL CLEAN WATER ACT AND CLEAN AIR ACT RESPONSIBLE FOR THEIR VIOLATIONS. 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 493,281

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	No
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?	33	No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	6
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 16 main rows (2a-16) and sub-rows (a-f). Columns include question text, a grid for 'Yes/No' answers, and a grid for numerical values. Rows cover topics like employee reporting, foreign accounts, charitable contributions, and Form 990 filing status.

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, CO, CT, MA, MD, MI, MN, NJ, NY, OH, OR, PA, WA, WI
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A 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.
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 ST STE 500 BOSTON, MA 02108 (617) 292-4805

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DOUGLAS PHELPS DIRECTOR	1.00	X					0	0	0	
(2) JOSEPH MANN PRESIDENT/DIRECTOR	1.00	X		X			0	0	0	
(3) CAROLYN HARTMANN DIRECTOR	1.00	X					0	0	0	
(4) CHARLES CALDART CLERK/DIRECTOR/LITIGATION DIRECTOR	40.00	X		X			102,605	0	4,104	
(5) ANNA AURILIO TREASURER/DIRECTOR	1.00	X		X			0	0	0	

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include: Contributions, Gifts, Grants and Other Similar Amounts (1a-1h), Program Service Revenue (2a-2f), Other Revenue (3-12), and Miscellaneous Revenue (11a-11d).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	107,749	107,749		
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	197,572	197,572		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,607	3,607		
9 Other employee benefits	10,234	10,234		
10 Payroll taxes	24,173	24,173		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	17,000		17,000	
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)	127,515	83,395	23,443	20,677
12 Advertising and promotion				
13 Office expenses	4,880	2,317	369	2,194
14 Information technology				
15 Royalties				
16 Occupancy	36,467	36,467		
17 Travel	9,128	9,128		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	297	297		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	5,156	5,156		
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	12,911	12,911		
b FILING FEES	2,393	275	2,118	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	559,082	493,281	42,930	22,871
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 Cash-non-interest-bearing	766,144	1	72,752
	2 Savings and temporary cash investments	1,162,877	2	1,170,318
	3 Pledges and grants receivable, net	2,000	3	2,000
	4 Accounts receivable, net	106	4	816
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,065	9	4,319
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 13,248		
	b Less: accumulated depreciation	10b 13,248	10c 0	0
	11 Investments—publicly traded securities	944,903	11	911,666
	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)	2,880,095	16	2,161,871	
Liabilities	17 Accounts payable and accrued expenses	230,353	17	404,849
	18 Grants payable	500,000	18	
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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	730,353	26	404,849
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,149,742	27	1,757,022
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,149,742	32	1,757,022
33 Total liabilities and net assets/fund balances	2,880,095	33	2,161,871	

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	231,826
2	Total expenses (must equal Part IX, column (A), line 25)	2	559,082
3	Revenue less expenses. Subtract line 2 from line 1	3	-327,256
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,149,742
5	Net unrealized gains (losses) on investments	5	-65,464
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, column (A))	10	1,757,022

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.		
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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
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
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
b 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.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
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.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - 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- 10 above (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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 Value of services or facilities; 4 Total; 5 Portion of total contributions exceeding 2%; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support.

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

Table with 2 columns: Line number, Percentage. Row 14: Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) 77.810 %
Row 15: Public support percentage for 2018 Schedule A, Part II, line 14 78.660 %

16a 33 1/3% support test—2019. 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—2018. 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—2019. 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—2018. 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 10 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2019. 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 <input type="checkbox"/>		
b 33 1/3% support tests—2018. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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 12a or 12b 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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) 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 section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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 I of Schedule L (Form 990 or 990-EZ).		
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 9a) 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 9a) 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 section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b 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)

	Yes	No
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? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
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? <i>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.</i>		
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? <i>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.</i>		

Section C. Type II Supporting Organizations

	Yes	No
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)? <i>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).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> 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? <i>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.</i>		
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? <i>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.</i>		
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? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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 (explain in Part VI). **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** Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

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

(continued)

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 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

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 B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

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

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
NATIONAL ENVIRONMENTAL POLICY & LAW
CENTER INC

Employer identification number
04-3099089

Part I
Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
 NATIONAL ENVIRONMENTAL POLICY & LAW
 CENTER INC

Employer identification number
 04-3099089

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization
 NATIONAL ENVIRONMENTAL POLICY & LAW
 CENTER INC

Employer identification number
 04-3099089

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

Additional Data

Return to Form

Software ID:

Software Version:

2019

Open to Public Inspection

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

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. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

If the organization answered "Yes" on 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" on 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" on 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

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 (see instructions for definition of "political campaign activities")
2 Political campaign activity expenditures (see instructions)
3 Volunteer hours for political campaign activities (see instructions)

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?
4a Was a correction made?
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?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. Rows 1-6.

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	559,082													
e Total exempt purpose expenditures (add lines 1c and 1d)	559,082													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	108,862													
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align: left;">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)	27,216													
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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount	95,657	200,429	179,955	108,862	584,903
b Lobbying ceiling amount (150% of line 2a, column(e))					877,355
c Total lobbying expenditures	0	0	0	0	0
d Grassroots nontaxable amount	23,914	50,107	44,989	27,216	146,226
e Grassroots ceiling amount (150% of line 2d, column (e))					219,339
f Grassroots lobbying expenditures	0	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 on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	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

Additional Data

Return to Form

Software ID:

Software Version:

Supplemental Financial Statements

2019

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

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" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor/donor advisor notification.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II Conservation Easements. Includes checkboxes for various purposes, a table for 'Held at the End of the Year' with rows 2a-2d, and several questions about monitoring and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting and amounts for revenue and assets.

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" on 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:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g 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 on 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

	Yes	No
3a(i)		
3a(ii)		
3b		

- b** If "Yes" on 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		13,248	13,248	0
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶				0

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
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	
3	Subtract line 2e from line 1		3	
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	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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

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

1	Total expenses and losses per audited financial statements		1	
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	
3	Subtract line 2e from line 1		3	
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	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

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

Additional Data

[**Return to Form**](#)

Software ID:
Software Version:

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization
NATIONAL ENVIRONMENTAL POLICY & LAW
CENTER INC

Employer identification number

04-3099089

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8B	THERE WERE NO SUCH COMMITTEES WITHIN THE ORGANIZATION DURING FISCAL YEAR 2020.
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	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.
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 EXCEPT THOSE REQUIRED BY IRS REGULATIONS.
FORM 990, PART IX, LINE 11G	OTHER CONSULTANTS: PROGRAM SERVICE EXPENSES 83,395. MANAGEMENT AND GENERAL EXPENSES 22,587. FUNDRAISING EXPENSES 20,677. TOTAL EXPENSES 126,659. PAYROLL PROCESSING FEES: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 856. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 856.
FORM 990, PART III, PUBLIC INTEREST LAW FIRM CASE LIST	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 2020 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'

Return Reference	Explanation
	<p>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. (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, 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 AMICUS 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 TO THE US COURT OF APPEALS FOR THE FIFTH CIRCUIT. THAT COURT HEARD ORAL ARGUMENT ON THE APPEAL IN NOVEMBER 2018, AND ISSUED ITS (2 TO 1) OPINION IN JULY 2020. THE FIFTH CIRCUIT (1) ENUNCIATED A STANDARD FOR DETERMINING THE "TRACEABILITY" ELEMENT OF THE ARTICLE III STANDING INQUIRY IN CASES, SUCH AS THIS ONE, WITH A LARGE NUMBER OF DISPARATE VIOLATIONS INVOLVING DIFFERENT POLLUTANTS AND DIFFERENT CAUSES, (2) FOUND THAT PLAINTIFFS HAD MET THIS STANDARD FOR "A SUBSTANTIAL NUMBER OF EXXON'S VIOLATIONS, AND</p>
FORM 990, PART III, PUBLIC INTEREST LAW FIRM CASE LIST (CONTINUED)	<p>(3) REMANDED THE CASE TO THE DISTRICT COURT TO DETERMINE THE NUMBER OF "TRACEABLE" VIOLATIONS AND TO DETERMINE WHETHER ANY ADJUSTMENT TO THE PENALTY IS WARRANTED BY THIS NUMBER. THE PARTIES HAVE SUBMITTED ADDITIONAL BRIEFING TO THE DISTRICT COURT, AND ARE AWAITING THE DISTRICT COURT'S REVISED OPINION, AFTER WHICH THE CASE WILL AUTOMATICALLY GO BACK BEFORE THE SAME PANEL OF THE FIFTH CIRCUIT. (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</p>

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	<p>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. THE COMPANY DEMONSTRATED COMPLIANCE WITH ALL THE REQUIREMENTS OF THE DECREE, AND THE DECREE HAS BEEN TERMINATED. (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). THE DEFENDANTS DEMONSTRATED COMPLIANCE WITH ALL THE REQUIREMENTS OF THE DECREE, AND THE DECREE HAS BEEN TERMINATED. (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. (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. THE SUSTAINABLE FARMING FUND HAS ISSUED ITS FINAL REPORT, AND HAS DOCUMENTED A NUMBER OF PROJECTS THAT SHOULD HELP TO PROMOTE THE CONDUCT OF ENVIRONMENTALLY SUSTAINABLE AGRICULTURE. (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, 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; ALTHOUGH TAC AND ENV. MA HAD ORIGINALLY PLANNED TO APPEAL THE COURT'S RULING ON THE FEDERAL CLAIMS ONCE THE STATE LAW CLAIMS WERE RESOLVED, THEY AGREED TO GIVE UP THE RIGHT TO APPEAL IN ORDER TO ACHIEVE A COMPREHENSIVE SETTLEMENT OF THE ENTIRE CASE. UNDER THE PRESSURE OF THE LAWSUIT AND FROM THE MASSACHUSETTS DEPARTMENT OF ENVIRONMENTAL PROTECTION, THE DEFENDANTS HAD ALREADY STOPPED RECEIVING WASTE AT THE LANDFILL, BEGUN INSTALLING A PERMANENT "CAP" ON THE LANDFILL, AND FUNDED A \$10 MILLION WATERLINE THAT PROVIDES MUNICIPAL WATER TO HOMES WHOSE WELLS WERE CONTAMINATED BY - OR WERE AT RISK OF CONTAMINATION BY - LANDFILL POLLUTANTS. WITH THE SETTLEMENT OF THE LAWSUIT, THE PLAINTIFFS FORMALLY DISMISSED THEIR CLAIMS ON NOVEMBER 1, 2020, THE INDIVIDUAL FAMILIES RECEIVED A SUBSTANTIAL FINANCIAL PAYMENT FROM CASELLA AND THE TOWN AS COMPENSATION FOR THE CONTAMINATION OF THEIR DRINKING WATER AQUIFER, AND ON OCTOBER 31, 2020, THE DISTRICT COURT GRANTED A MOTION FROM NELC ATTORNEYS SEEKING TO VACATE (SET ASIDE) ITS PREVIOUS OPINION DISMISSING THE FEDERAL ENVIRONMENTAL LAW CLAIMS FROM THE LAWSUIT. AS PART OF THE SETTLEMENT, NELC RECEIVED \$100,000 IN ATTORNEYS' FEES (\$10,000 OF WHICH WENT TO CO-COUNSEL). (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; IN APRIL 2020, THE SUPREME COURT ISSUED AN OPINION IN MAUI HOLDING THAT POINT SOURCE DISCHARGES OF POLLUTANTS THROUGH GROUNDWATER TO SURFACE WATERS REQUIRE AN NPDES PERMIT WHERE THEY ARE THE "FUNCTIONAL EQUIVALENT" OF DIRECT DISCHARGES TO THE SURFACE WATERS; OVER THE DEFENDANTS'</p>

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	OBJECTIONS, THE DISTRICT COURT SUBSEQUENTLY GRANTED A MOTION BY NELC'S ATTORNEYS FOR LEAVE TO FILE AN AMENDED COMPLAINT ADDING SUCH A CLAIM FOR DISCHARGES FROM THE DEFENDANTS' LANDFILL
FORM 990, PART III, PUBLIC INTEREST LAW FIRM CASE LIST (CONTINUED)	<p>CROSS MOTIONS FOR SUMMARY JUDGMENT WERE FILED IN DECEMBER 2020 AND FEBRUARY 2021. (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; MEDIATION IN DECEMBER 2019 WAS UNSUCCESSFUL; DISCOVERY IS ONGOING; PLAINTIFFS HAVE DESIGNATED THEIR EXPERTS AND US STEEL HAS TAKEN THE DEPOSITIONS OF THOSE EXPERTS. II. ADMINISTRATIVE LAW CASES NONE FILED IN FY2020. III. AMICUS CURIAE BRIEFS (1) BLACKSTONE HEADWATERS ASSOCIATION V. GALLO BUILDERS (BOSTON, MA) ON MARCH 3, 2020, NELC FILED AN AMICUS CURIAE (FRIEND OF THE COURT) BRIEF WITH THE FIRST CIRCUIT COURT OF APPEALS, ON BEHALF OF ENVIRONMENT MAINE, ENVIRONMENT MASSACHUSETTS, AND ENVIRONMENT RHODE ISLAND, ASKING THAT COURT TO REVERSE ITS 1991 DECISION IN NORTH AND SOUTH RIVERS WATERSHED ASS'N V. TOWN OF SCITUATE, WHICH IMPOSES A GREATER BAN ON CLEAN WATER ACT CITIZEN SUITS THAN IS IMPOSED BY THE LANGUAGE OF THE STATUTE ITSELF. THE CLEAN WATER ACT BARS THE IMPOSITION BY FEDERAL COURTS OF CIVIL PENALTIES FOR VIOLATIONS THAT HAVE ALREADY BEEN THE SUBJECT OF DILIGENTLY PROSECUTED ADMINISTRATIVE PENALTIES BY THE GOVERNMENT. IN ITS SCITUATE OPINION, HOWEVER, THE FIRST CIRCUIT HELD THAT EVEN ADMINISTRATIVE ACTIONS THAT IMPOSE NO PENALTIES BAR ALL ASPECTS OF A CITIZEN ENFORCEMENT SUIT - EVEN WHERE THE DEFENDANT REMAINS OUT OF COMPLIANCE WITH THE ACT AND THE CITIZEN PLAINTIFF SEEKS COURT-ORDERED POLLUTION REDUCTION. THE NELC BRIEF ARGUES THAT THE FIRST CIRCUIT HAD WRONGLY SUBSTITUTED ITS OWN VIEW OF PROPER REGULATORY POLICY FOR THE POLICIES ARTICULATED BY CONGRESS IN THE STATUTE.</p>

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