

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2020

Open to Public Inspection

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

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

Form 990 Department of the Treasury Internal Revenue Service

A For the 2020 calendar year, or tax year beginning 08-01-2020, and ending 07-31-2021

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

C Name of organization ASOCIACION INTERAMERICANA PARA LA DEFENSA DEL AMBIENTE
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
50 CALIFORNIA STREET NO 500
City or town, state or province, country, and ZIP or foreign postal code
SAN FRANCISCO, CA 941114608

D Employer identification number 94-3292116
E Telephone number (415) 217-2000
G Gross receipts \$ 2,398,975

F Name and address of principal officer: ANNA CEDERSTAV
C/O EARTHJUSTICE 50 CALIFORNIA STREET 500
SAN FRANCISCO, CA 94111

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

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: WWW.AIDA-AMERICAS.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1998 M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: USE THE LAW TO PROTECT THE RIGHT TO A HEALTHY ENVIRONMENT IN THE AMERICAS, PRIMARILY IN LATIN AMERICA

Table with 2 columns: Description, 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 ANNA CEDERSTAV CFO
Date 2021-12-14
Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date
Firm's name MANDEL & KING CPA'S Firm's EIN 94-3238635
Firm's address 5 THIRD STREET 800 SAN FRANCISCO, CA 94103 Phone no. (415) 777-5007

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 STRENGTHEN PEOPLE'S ABILITY TO GUARANTEE THEIR INDIVIDUAL AND COLLECTIVE RIGHT TO A HEALTHY ENVIRONMENT, VIA THE DEVELOPMENT, IMPLEMENTATION, AND EFFECTIVE ENFORCEMENT OF NATIONAL AND INTERNATIONAL LAW.

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 \$ **1,274,217** including grants of \$) (Revenue \$)
SEE STATEMENT

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 **1,274,217**

Part IV Checklist of Required Schedules

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

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	12
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	Yes

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

Form 990 (2020) Part V Statements Regarding Other IRS Filings and Tax Compliance (continued). Includes sections 2a through 16, covering topics like employee reporting, foreign accounts, tax shelter transactions, and charitable contributions.

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? ... 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? ... 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? ... 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. ... 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 ... 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ... 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done ... 13 Did the organization have a written whistleblower policy? ... 14 Did the organization have a written document retention and destruction policy? ... 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? ... 15a The organization's CEO, Executive Director, or top management official ... 15b Other officers or key employees of the organization ... 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ... 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
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:
MARTIN WAGNER BOARD MEMBER C/O EARTHJUSTICE 50 CALIFORNIA SAN FRANCISCO, CA 94111 (415) 217-2000

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; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

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				
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	244,297	202,981	1,616	39,700
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	52,276	51,295	188	793
10 Payroll taxes	21,127	17,068		4,059
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	58,324	967	56,144	1,213
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)				
12 Advertising and promotion				
13 Office expenses	45,438	42,873	357	2,208
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	6,272	3,380	2,892	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	509		509	
23 Insurance	2,500	2,500		
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 PROFESSIONAL SERVICES	939,955	902,827	36,947	181
b MEDIA PUBLICITY & PRINT	49,739	45,990	1,030	2,719
c BANK CHARGES	21,288	294	20,994	
d TELEPHONE	4,042	4,042		
e All other expenses	2,338		1,878	460
25 Total functional expenses. Add lines 1 through 24e	1,448,105	1,274,217	122,555	51,333
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	30,206	1	121,383
	2 Savings and temporary cash investments	1,680,488	2	2,030,224
	3 Pledges and grants receivable, net	388,497	3	1,002,524
	4 Accounts receivable, net		4	
	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		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 23,814		
	b Less: accumulated depreciation	10b 23,814	509	10c 0
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,963	15	3,706
16 Total assets: Add lines 1 through 15 (must equal line 33)	2,101,663	16	3,157,837	
Liabilities	17 Accounts payable and accrued expenses	228,987	17	334,291
	18 Grants payable		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	228,987	26	334,291
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	924,844	27	1,278,892
	28 Net assets with donor restrictions	947,832	28	1,544,654
	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	1,872,676	32	2,823,546
33 Total liabilities and net assets/fund balances	2,101,663	33	3,157,837	

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	2,398,975
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,448,105
3	Revenue less expenses. Subtract line 2 from line 1	3	950,870
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,872,676
5	Net unrealized gains (losses) on investments	5	
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 32, column (A))	10	2,823,546

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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	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
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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

2020

Open to Public Inspection

Name of the organization
ASOCIACION INTERAMERICANA PARA LA DEFENSA DEL AMBIENTE

Employer identification number

94-3292116

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

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	540,842	1,061,491	1,186,888	1,190,141	1,319,441	5,298,803
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3	540,842	1,061,491	1,186,888	1,190,141	1,319,441	5,298,803
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						1,753,378
6 Public support. Subtract line 5 from line 4.						3,545,425

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4.	540,842	1,061,491	1,186,888	1,190,141	1,319,441	5,298,803
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	443	659	711	691	320	2,824
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).						
11 Total support. Add lines 7 through 10						5,301,627
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	66.870 %
15 Public support percentage for 2019 Schedule A, Part II, line 14	15	61.650 %
16a 33 1/3% support test—2020. 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	<input checked="" type="checkbox"/>	
b 33 1/3% support test—2019. 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	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2020. 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	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2019. 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	<input type="checkbox"/>	
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	<input type="checkbox"/>	

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2020. 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—2019. 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 box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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)

- 11** Has the organization accepted a gift or contribution from any of the following persons?

	Yes	No
a		
b		
c		

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

Section B. Type I Supporting Organizations

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

	Yes	No
1		
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*

	Yes	No
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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?

	Yes	No
1		
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*

	Yes	No
2		
- 3** By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):

- a** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*

	Yes	No
2a		
- b** Did the activities described in line 2a constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*

	Yes	No
2b		

3 Parent of Supported Organizations. **Answer lines 3a and 3b 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? *If "Yes" or "No" provide details in Part VI.*

	Yes	No
3a		
- b** Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI. the role played by the organization in this regard.*

	Yes	No
3b		

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

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*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 (<i>explain in detail in Part VI</i>):			
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 0.015 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 0.035	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	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020:			
a From 2015.			
b From 2016.			
c From 2017.			
d From 2018.			
e From 2019.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020. 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 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016.			
b Excess from 2017.			
c Excess from 2018.			
d Excess from 2019.			
e Excess from 2020.			

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

2020

Name of the organization ASOCIACION INTERAMERICANA PARA LA DEFENSA DEL AMBIENTE	Employer identification number 94-3292116
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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
ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE

Employer identification number
94-3292116

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

Name of organization
 ASOCIACION INTERAMERICANA PARA LA
 DEFENSA DEL AMBIENTE

Employer identification number
 94-3292116

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 ASOCIACION INTERAMERICANA PARA LA DEFENSA DEL AMBIENTE	Employer identification number 94-3292116
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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:

Supplemental Financial Statements

2020

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 ASOCIACION INTERAMERICANA PARA LA DEFENSA DEL AMBIENTE

Employer identification number

94-3292116

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 Yes/No questions regarding donor informed status.

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 preservation purposes, a table for 'Held at the End of the Year' (rows 2a-2d), and several text-based questions regarding monitoring, expenses, 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 requirements and a table 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** Term 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				
e Other		23,814	23,814	0
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	2,785,035
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	386,060	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	386,060
3	Subtract line 2e from line 1		3	2,398,975
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,398,975

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	1,834,165
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	386,060	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	386,060
3	Subtract line 2e from line 1		3	1,448,105
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,448,105

Part XIII

Supplemental Information

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

Return Reference	Explanation
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Additional Data

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

Software ID:
Software Version:

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE

Employer identification number

94-3292116

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) NORTH AMERICA (EXCLUSIVE OF UNITED STATES)	1		PROGRAM SERVICES, FUNDRAISING AND ADMINISTRATION	LEGAL, COMMUNICATION, ADMINISTRATION AND FUNDRAISING SUPPORT	337,249
(2) CENTRAL AMERICA AND THE CARIBBEAN	1		PROGRAM SERVICES, PROGRAM SERVICES, FUNDRAISING PROGRAM SERVICES	LEGAL AND FUNDRAISING SUPPORT	95,692
(3) SOUTH AMERICA	2		PROGRAM SERVICES, FUNDRAISING	LEGAL, COMMUNICATION AND FUNDRAISING SUPPORT	599,036
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	4	0			1,031,977
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	4	0			1,031,977

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Additional Data

Software ID:

Software Version:

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**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.**2020****Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE

Employer identification number

94-3292116

Return Reference	Explanation
FORM 990, PART 111, LINE 4A	<p>THE INTERAMERICAN ASSOCIATION FOR ENVIRONMENTAL DEFENSE (AIDA) IS A NONPROFIT INTERNATIONAL ENVIRONMENTAL LAW ORGANIZATION THAT AIMS TO PROTECT THE RIGHT TO A HEALTHY ENVIRONMENT IN THE AMERICAS, WITH A FOCUS ON LATIN AMERICA. MANY NATIONS IN LATIN AMERICA DO NOT HAVE ENVIRONMENTAL LAW ORGANIZATIONS ACTIVELY DEFENDING THE PUBLIC INTEREST. WHEN POSSIBLE, AIDA FILLS THAT GAP. AIDA IS THE ONLY REGIONAL ORGANIZATION OF LATIN AMERICAN EXPERTS PROVIDING FREE LEGAL AND TECHNICAL SUPPORT TO PROTECT THE REGION'S ENVIRONMENT AND COMMUNITIES. OUR MISSION IS TO STRENGTHEN PEOPLE'S ABILITY TO GUARANTEE THEIR INDIVIDUAL AND COLLECTIVE RIGHT TO A HEALTHY ENVIRONMENT. WE DO THAT THROUGH THE DEVELOPMENT, IMPLEMENTATION, AND EFFECTIVE ENFORCEMENT OF NATIONAL AND INTERNATIONAL LAW COUPLED WITH THE PROVISION OF TECHNICAL EXPERTISE. AIDA SELECTS EMBLEMATIC CASES AND PROJECTS IN WHICH CONTRIBUTING EXPERTISE IN INTERNATIONAL AND COMPARATIVE LAW CAN ESTABLISH CRITICAL PRECEDENTS. WE TRY NEW APPROACHES, EXPANDING THE APPLICATION OF LAWS AND AGREEMENTS BEYOND THEIR USUAL SCOPE. WE WORK IN CLOSE COLLABORATION WITH GRASSROOTS GROUPS, NATIONAL AND REGIONAL ORGANIZATIONS, GOVERNMENT AGENCIES, AND INTERNATIONAL ORGANIZATIONS. AS TRUSTED PARTNERS AT MANY LEVELS, WE ARE ABLE TO ACT AS A BRIDGE BETWEEN GROUPS, AND TO REPLICATE SUCCESSFUL STRATEGIES ACROSS THE REGION. WE WORK AT THE NEXUS OF THE ENVIRONMENT AND HUMAN RIGHTS, BRINGING INTERNATIONAL HUMAN RIGHTS LAW TO BEAR ON ENVIRONMENTAL MATTERS. AIDA HAS CONTRIBUTED LEGAL EXPERTISE IN NEARLY 20 COUNTRIES ACROSS LATIN AMERICA AND THE CARIBBEAN, WITH EXTENSIVE ONGOING WORK IN MEXICO, GUATEMALA, COSTA RICA, COLOMBIA, ECUADOR, BRAZIL, PERU, BOLIVIA, CHILE AND ARGENTINA. AIDA'S MAIN PROGRAM SERVICE IS TO PROVIDE LEGAL SUPPORT IN INTERNATIONAL AND ENVIRONMENTAL LAW. OUR ORGANIZATIONAL INITIATIVES PRIORITIZE: BRINGING CLEAN ENERGY TO LATIN AMERICA AND PREVENTING INCREASED DEPENDENCE ON FOSSIL FUELS; SAFEGUARDING NATURAL SYSTEMS THAT REDUCE AND MITIGATE CLIMATE CHANGE, INCLUDING OUR OCEANS, KEY CARBON SINKS AND CRITICAL FRESHWATER RESOURCES; DEFENDING TRADITIONAL AND INDIGENOUS COMMUNITIES; PROTECTING ENVIRONMENTAL DEFENDERS; AND ADVOCATING FOR HEALTHY AIR. BELOW, WE PRESENT A LIST OF CASES AIDA LITIGATED AND PROJECTS WHERE WE PROVIDED LEGAL SUPPORT THIS FISCAL YEAR. NO FEES ARE SOUGHT OR RECOVERED FOR ANY AIDA CASEWORK. LITIGATION AND ADVOCACY BEFORE NATIONAL AND INTERNATIONAL TRIBUNALS OR DISPUTE RESOLUTION MECHANISMS ARGENTINA AIDA CONTINUES WORKING WITH LOCAL PARTNERS ON LEGAL STRATEGIES TO STOP THE ADVANCE OF HYDRAULIC FRACTURING ("FRACKING") WITHOUT APPROPRIATE ENVIRONMENTAL EVALUATION OR SAFEGUARDS, PARTICULARLY IN THE VACA MUERTA GAS FIELD. WE ARE ENGAGED IN A CASE THAT SEEKS NULLIFICATION OF FRACKING LICENSES IN THE COUNTRY, AND WE ARE ASSISTING LOCAL GROUPS IN THE PROVINCE OF MENDOZA, PROVIDING CRITICAL LEGAL AND TECHNICAL SUPPORT TO STRENGTHEN THEIR LITIGATION. WE DELIVERED A DOCUMENT TO THE INTER-AMERICAN COMMISSION ON HUMAN RIGHTS (IACHR) ON THE IMPACTS OF FRACKING IN VACA MUERTA AND THE VIOLATION OF HUMAN RIGHTS. WE ALSO PRESENTED A REQUEST FOR A THEMATIC HEARING WITH THE IACHR IN COORDINATION WITH OUR MAPUCHE ALLIES TO SHARE UPDATED AND RELEVANT INFORMATION ON THE SITUATION OF THE VIOLATED RIGHTS OF MAPUCHE COMMUNITIES IN VACA MUERTA. BOLIVIA AIDA CONTINUES EFFORTS TO PROTECT LAKES POOP AND URU URU IN BOLIVIA FOLLOWING THE JULY 2019 REQUEST THAT THE RAMSAR CONVENTION SECRETARIAT VISIT AND ISSUE RECOMMENDATIONS FOR THE RECOVERY AND PRESERVATION OF THESE LAKES. THE LAKES ARE AT GRAVE RISK FROM MINING, RIVER DIVERSION AND THE CLIMATE CRISIS, THREATENING THE SUBSISTENCE OF INDIGENOUS COMMUNITIES AND THE REGION'S UNIQUE PLANT AND ANIMAL SPECIES. AIDA WROTE THE RAMSAR CONVENTION PETITION WORKING WITH AN ALLIANCE OF SIGNATORY BOLIVIAN OF ORGANIZATIONS, INCLUDING THE BOLIVIAN INDIGENOUS WOMEN'S NETWORK. AIDA DEVELOPED THIS PETITION APPLYING A GENDER PERSPECTIVE DOCUMENTING THE SPECIALIZED IMPACTS ON WOMEN WHO GENERALLY PROVIDE WATER AND CARE FOR FAMILIES AND ANIMALS. WE ALSO IDENTIFIED A PREVIOUSLY UNKNOWN THREAT: HIGH LEVELS OF MERCURY POLLUTION IN THE WATER FROM MINING OPERATIONS. AFTER TWO YEARS OF ADVOCACY, THE BOLIVIAN GOVERNMENT ANNOUNCED A PLANNED VISIT FOR THE RAMSAR SECRETARIAT THE FALL OF 2021. WHILE THE VISIT HAS BEEN POSTPONED DUE TO COVID, THIS REPRESENTS AN IMPORTANT ADVANCEMENT TOWARD THE PROTECTION OF THESE CRITICAL ECOSYSTEMS AND THE PEOPLE WHO RELY ON THEM. BRAZIL AIDA WROTE AND SUBMITTED A REPORT ON THE SITUATION OF ENVIRONMENTAL DEFENDERS TO THE UN RAPPORTEUR ON DEFENDERS, REPORTING VIOLATIONS AND THREATS AGAINST INDIGENOUS AND NON-INDIGENOUS GROUPS IN BRAZIL. THIS LED US TO PARTICIPATE IN THE 46TH HUMAN RIGHTS COUNCIL SESSIONS, IN WHICH OUR ATTORNEY ISSUED A STATEMENT CALLING ATTENTION TO THE COMMUNITIES AFFECTED BY THE BELO MONTE MEGA-DAM IN THE BRAZILIAN AMAZON. THIS CONTRIBUTION PROVIDED THE RAPPORTEUR KEY INFORMATION THAT WILL BE INCLUDED IN REPORTS, AND ARE REFLECTED IN STATEMENTS MADE ABOUT BRAZIL IN THE LAST YEAR. WE ALSO SENT A DETAILED REPORT TO THE INTER-AMERICAN COMMISSION ON HUMAN RIGHTS REGARDING THE CASE OF BELO MONTE, INDICATING HOW SEVERAL AFFECTED COMMUNITIES ARE BEING THREATENED BY NEW PROJECTS THAT ARE ENTERING THE REGION, IN ADDITION TO THE EXISTING CONFLICTS THAT HAVE INCREASED DUE TO THE DEFORESTATION AND ENVIRONMENTAL POLICY OF THE CURRENT GOVERNMENT.</p>
FORM 990, PART 111, LINE 4A	<p>CHILE WE MONITOR COMPLIANCE WITH A HISTORIC SENTENCE FROM CHILE'S SUPREME COURT, WHICH ORDERED ADMINISTRATIVE AUTHORITIES OF DIFFERENT LEVELS OF GOVERNMENT TO CLEAN UP AN EMBLEMATIC SACRIFICE ZONE IN VENTANAS, CHILE. WE ARE MEETING PERIODICALLY WITH DEFENSORA AMBIENTAL, A LOCAL NGO IN CHARGE OF THE CASE, HELPING DOCUMENT GOOD PRACTICES FOR AIR QUALITY MONITORING THAT WILL BE OFFERED TO THE STATE AS A CONTRIBUTION TO THEIR FULFILLMENT OF THE SENTENCE. AIDA ALSO SUPPORTED LITIGATION RELATED TO HUMAN HEALTH AND ENVIRONMENTAL DAMAGE IN THE COMMUNITIES OF QUINTERO AND PUCHUNCAV, WHICH SUFFER NEGATIVE HEALTH EFFECTS FROM THE OPERATION OF OUTDATED COAL PLANTS. AIDA CONTINUES TO PROTECT SOUTHERN PATAGONIA FROM THE DESTRUCTIVE SALMON INDUSTRY. OUR ADVOCACY TO PROTECT PATAGONIA'S OCEANS SUPPORTED CHILE'S ENVIRONMENTAL SUPERINTENDENT IN DEVELOPING A STRICTER ENVIRONMENTAL CONTROL PROGRAM FOR THE SALMON INDUSTRY, INCLUDING AN EVALUATION OF ALL OPERATIONAL FACTORS AND AN ONLINE MONITORING SYSTEM FOR OXYGEN LEVELS. AS A RESULT OF OUR EFFORTS WITH INDIGENOUS KAWSQAR COMMUNITIES AND LOCAL</p>

Return Reference	Explanation
	<p>ORGANIZATIONS, THE SUPREME COURT RULED IN FAVOR OF PROTECTING LANDS AND SEAS FROM EXPANSION OF THE SALMON INDUSTRY, REPEALING AN ENVIRONMENTAL PERMIT THAT HAD AUTHORIZED THE CONSTRUCTION OF A SALMON FARM IN LAKE BALMACEDA, CITING THE PROJECT'S FAILURE TO CONSIDER THE OBSERVATIONS OF LOCAL COMMUNITIES. THIS CASE SET AN IMPORTANT PRECEDENT AS THE NATION'S HIGHEST COURT RECOGNIZED THE VALUE OF INDIGENOUS PARTICIPATION IN THE ENVIRONMENTAL EVALUATION PROCESS OF PROJECTS THAT COULD AFFECT ANCESTRAL TERRITORIES. COLOMBIA THANKS TO THE ONGOING COLLECTIVE WORK WITH OUR PARTNERS AND ALLIES, THE NATIONWIDE JUDICIAL MORATORIUM ON FRACKING IN COLOMBIA IS STILL IN EFFECT TODAY ALTHOUGH EXCEPTIONS ARE BEING PROPOSED FOR PILOT PROJECTS. THIS REPRESENTS A SIGNIFICANT PRECEDENT FOR LATIN AMERICA. IN DECEMBER 2020, AIDA HELPED ORGANIZE A COALITION TO BRING LEGAL ACTION TO ALSO STOP PILOT FRACKING PROJECTS IN COLOMBIA. WE ARE COORDINATING THE LEGAL TEAM MADE UP OF ENVIRONMENTAL ORGANIZATIONS AND LEGAL CLINICS. IN SEPTEMBER AND OCTOBER 2020, AIDA PARTICIPATED IN HEARINGS FOR THE LITIGATION CHALLENGING THE COUNTRY'S FRACKING REGULATION BEFORE THE COLOMBIAN COUNCIL OF STATE. WE PRESENTED THE CLOSING ARGUMENTS, THOROUGHLY ANALYZING THE EVIDENCE PROVIDED TO THE JUDGE AND DEMONSTRATING THAT CURRENT REGULATIONS FAIL TO RESPECT THE PRECAUTIONARY PRINCIPLE BY NOT CONTEMPLATING THE RISKS AND IMPACTS ON THE ENVIRONMENT AND HUMAN HEALTH. IN OUR WORK ON COAL, AIDA PARTICIPATED IN THE SIMULTANEOUS FILING OF COMPLAINTS BEFORE THE OECD NATIONAL CONTACT POINTS IN IRELAND, THE UNITED KINGDOM, SWITZERLAND AND AUSTRALIA. WE DENOUNCED THE NONCOMPLIANCE OF THE PARENT COMPANIES OF THE CERREJN MINE, ANGLO AMERICAN, GLENCORE AND BHP BILLITON, AMONG OTHERS, FOR NON-COMPLIANCE WITH THE OECD GUIDELINES FOR MULTINATIONAL COMPANIES. THE COMPLAINTS ARE BASED ON THE MULTIPLE HARMS CAUSED BY THE CERREJN COAL MINE TO THE LIFE AND HUMAN RIGHTS OF THE INDIGENOUS, AFRODESCENDANT AND CAMPESINO POPULATIONS OF LA GUAJIRA AND THE LACK OF DUE DILIGENCE IN THE FRAMEWORK OF THEIR BUSINESS ACTIVITIES IN RELATION TO THE MINING EXPLOITATION CARRIED OUT BY THE CERREJN COMPANY. THE COMPLAINT WAS SUBMITTED BY THE IRISH ORGANIZATION GLOBAL LEGAL ACTION NETWORK (GLAN), WITH AIDA PROVIDING SUPPORT, TOGETHER WITH ALLIES INCLUDING THE INTERNATIONAL DEVELOPMENT AGENCY CHRISTIAN AID, THE ASK INITIATIVE IN SWITZERLAND, ABCOLOMBIA IN THE UNITED KINGDOM, AND THE COLOMBIAN HUMAN RIGHTS ORGANIZATIONS CINEP AND CAJAR. TO HOLD THE INTER-AMERICAN DEVELOPMENT BANK (IDB) ACCOUNTABLE FOR ITS INVESTMENT IN THE HIDROITUANGO DAM, WE CONTINUE TO CENTER OUR ADVOCACY STRATEGY ON A COMPLAINT TO THE BANK'S INTERNAL ACCOUNTABILITY MECHANISM (MICI). THIS COMPLAINT DEMONSTRATES HOW INTERNATIONAL COORDINATED EFFORTS TO DIALOGUE WITH THE IDB BASED ON CONCRETE CASES AND EVIDENCING THE BANK'S POOR PERFORMANCE THROUGH CLEAR EXAMPLES HAS HELPED TO DEEPEN THE UNDERSTANDING OF THE POLICIES AS WELL AS THE MECHANISMS, THUS STRENGTHENING THE ARGUMENTS, STRATEGIES AND RECOMMENDATIONS THAT THE IDB WORKING GROUP USES AND MAKES. OUR DIRECT WORK WITH COMMUNITIES HAS ALSO HELPED TO BUILD CAPACITIES AND DEEPEN THE TYPES OF PETITIONS AND ARGUMENTS MADE, IMPROVING DIALOGUE BETWEEN COMMUNITIES AND THE BANK. WE ARE CONTINUING TO ADVISE THE COMMUNITY AFFECTED BY THE HIDROITUANGO DAM DURING THE COMPLIANCE REVIEW PHASE AT THE MICI AND PROVIDING ADDITIONAL INFORMATION AND DIALOGUE WITH THE MICI. WE HAVE CONTINUED OUR ACCOMPANIMENT OF THE FOUR INDIGENOUS PEOPLES OF THE SIERRA NEVADA DE SANTA MARTA. WHILE THERE ARE CONTINUED THREATS FROM PROPOSED MINING ACTIVITIES, MOST RECENTLY AIDA HAS BEEN PARTICIPATING IN MEETINGS WITH THE COALITION TO DEVELOP A STRATEGY FOR LITIGATION REGARDING A NEWLY PROPOSED DAM NEAR THE CITY OF VALLEDUPAR. IN COLLABORATION WITH LOCAL AND NATIONAL ALLIES, WE DEVELOPED A FACT SHEET AND ARE IN THE PROCESS OF DEVELOPING AN AMICUS CURIAE REGARDING THIS CASE. AIDA ALSO CONTINUED EFFORTS TO PROTECT THE SANTURBAN PRAMO FROM THE IMPACTS OF LARGESCALE GOLD MINING. IN SEPTEMBER 2020, AIDA HELPED THE COMIT DE SANTURBAN AND OTHER ALLIES FILE A POPULAR ACTION AGAINST THE MINISTRY OF ENVIRONMENT AND SUSTAINABLE DEVELOPMENT (MADS) AND OTHER PUBLIC AUTHORITIES FOR NOT PROTECTING THE SANTURBAN PRAMO AND FOR ALLOWING THE PRESENCE OF THE LARGE-SCALE MINING PROJECT MINESA. THE POPULAR ACTION ARGUED A VIOLATION OF COLLECTIVE RIGHTS AND SOUGHT COURT ORDERS AIMED AT PROTECTING THE ECOSYSTEM. WE ALSO REVIEWED AND SUPPLEMENTED THE FINAL BRIEF OF THIS LAWSUIT, WHICH WAS NEVERTHELESS REJECTED BY THE COURT IN APRIL 2021. AIDA THEN SUPPORTED THE COMIT IN DEVELOPING AN APPEAL, WHICH IS STILL PENDING A FINAL DECISION. EVEN THOUGH CITIZENS IN CAJAMARCA, COLOMBIA DECIDED AGAINST MINING IN THEIR TERRITORY THROUGH A CONSULTATION PROCESS, THERE ARE TWO CURRENT LAWSUITS THAT THREATEN TO OVERTURN THIS DECISION AND THE PROTECTION OF LOS NEVADOS DEL TOLIMA PRAMO BY ALLOWING SOUTH AFRICAN ANGGOLD TO BUILD THE LA COLOSA MINE. AIDA FILED AN AMICUS CURIAE BRIEF IN ONE OF THESE LAWSUITS, HIGHLIGHTING THAT THE CONSULTATION AND THE MUNICIPAL AGREEMENT ARE A CLEAR EXPRESSION OF INTERNATIONAL ENVIRONMENTAL LAW THAT PROTECTS THE PRAMOS AS SOURCES OF FRESH WATER, CARBON SINKS, WETLANDS OF INTERNATIONAL IMPORTANCE, AND AS CRITICAL RESERVES OF BIODIVERSITY. AIDA ATTORNEYS SUPPORTED A LAWSUIT FILED BY VARIOUS INDIGENOUS TERRITORIAL AUTHORITIES AGAINST ENTITIES OF THE COLOMBIAN STATE, HELPING DEVELOP A COMPREHENSIVE AND COORDINATED RESPONSE TO COUNTERACT THE IMPACTS AND CONDUCT OF ILLEGAL MINING ACTIVITIES IN THE AMAZON. OUR INTERVENTION FOCUSED ON DEMONSTRATING THAT THE AMAZON IS AN INDISPENSABLE ECOSYSTEM AT THE REGIONAL AND GLOBAL LEVEL. WE ALSO PRESENTED TECHNICAL INFORMATION REGARDING THE LACK OF OPTIONS FOR REMEDIATING MERCURY CONTAMINATION IN WATER, AND HIGHLIGHTED COLOMBIA'S INTERNATIONAL OBLIGATIONS TO PROTECT POPULATIONS IN SPECIAL CONDITIONS OF VULNERABILITY FROM THE EFFECTS OF MERCURY WITHIN THE FRAMEWORK OF THE MINAMATA CONVENTION, AS WELL AS THE INTERNATIONAL OBLIGATIONS OF THE STATE TO GUARANTEE THE PROTECTION OF THE HUMAN RIGHTS OF INDIGENOUS PEOPLES, ESPECIALLY THOSE RELATED TO THE RIGHT TO FOOD</p>
FORM 990, PART 111, LINE 4A	<p>ECUADOR AIDA WORKED IN COLLABORATION WITH LOCAL ORGANIZATIONS TO DEVELOP STRATEGIES TO DEFEND THE KIMSACOCCHA PRAMO IN ECUADOR AGAINST THE LOMA LARGA PROJECT. IN ADDITION, WE PRESENTED A DOCUMENT WITH LEGAL ARGUMENTS TO THE NATIONAL ASSEMBLY OF ECUADOR ON THE NEED TO MAINTAIN THE CONSTITUTIONAL PROTECTION OF THE PRAMOS ,AN ECOSYSTEMS ESSENTIAL FOR WATER SUPPLY, CLIMATE CHANGE ADAPTATION AND MITIGATION, AS WELL AS THE ECOLOGICAL, SOCIAL AND ECONOMIC IMPORTANCE FOR THE COUNTRY AND THE REGION. GUATEMALA AIDA CONTINUED WORKING TO HOLD THE INTER-AMERICAN DEVELOPMENT BANK ACCOUNTABLE FOR ITS INVESTMENTS IN THE POJOM AND SAN MATEO DAMS THROUGH A COMPLAINT TO THE BANK'S INTERNAL ACCOUNTABILITY MECHANISM (MICI). THE MICI RELEASED ITS FINAL REPORT IN APRIL 2021, CONCLUDING THAT IDB INVEST HAD FAILED TO COMPLY WITH ITS POLICIES ON INDIGENOUS PEOPLES, GENDER AND PARTICIPATION. THE REPORT RECOGNIZED VARIOUS IMPORTANT ASPECTS THAT WE PRESENTED IN THE COMPLAINT, INCLUDING THAT THE PROJECT TOOK PLACE IN INDIGENOUS PEOPLES' TERRITORIES AND DISREGARDED THE PRESENCE OF INDIGENOUS COMMUNITIES; IGNORED THE GENDER PERSPECTIVE AND THAT ITS IMPLEMENTATION HAS SERIOUSLY AFFECTED THE LIVES OF WOMEN; AFFECTED IMPORTANT CULTURAL SITES WITHOUT TAKING INTO CONSIDERATION CULTURAL IMPACTS; LACKED MECHANISMS FOR PARTICIPATION AND INFORMATION DISCLOSURE MECHANISMS; AND CAUSED VIOLENCE, INSECURITY, AND SERIOUS IMPACTS ON SOCIAL</p>

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	<p>COHESION. DESPITE THESE ACKNOWLEDGEMENTS, THE MICI REPORT DID NOT PROPOSE SUFFICIENT LASTING AND ESSENTIAL SOLUTIONS. AIDA AND ALLIES SUBMITTED COMMENTS TO THE MICI REPORT-HIGHLIGHTING THE WEAKNESS OF THE RECOMMENDATIONS AND THE IMPORTANCE OF STRENGTHENING THE FINAL REPORT TO GUARANTEE THE RIGHTS OF INDIGENOUS PEOPLES AND WOMEN-AND DEVELOPED AN ADVOCACY STRATEGY THAT INCLUDES MEETINGS WITH THE IDB BOARD. MEXICO AIDA CONTINUES TO REPRESENT MAYAN COMMUNITIES IN CAMPECHE AND THE YUCATAN IN AN INTERNATIONAL CASE BEFORE THE INTER-AMERICAN COMMISSION ON HUMAN RIGHTS DENOUNCING THE CULTIVATION OF GENETICALLY MODIFIED SOY AS DAMAGING TO THE LIVES, HEALTH AND INTEGRITY OF MAYAN PEOPLE, THEIR LIVELIHOOD AS BEEKEEPERS, AND THE HEALTH OF THE ENVIRONMENT ON WHICH THEY DEPEND. WE RECEIVED A FAVORABLE RULING IN A CASE FILED BY GREENPEACE MEXICO AGAINST REGULATIONS THAT HINDER THE PRODUCTION OF RENEWABLE ENERGY IN MEXICO. AIDA SUPPORTED THE CASE THROUGH AN AMICUS CURIAE, AND THE JUDGMENT INCLUDED SOME OF THE ARGUMENTS WE CONTRIBUTED VIA OUR BRIEF. PERU AIDA REPRESENTS RESIDENTS OF LA OROYA WHO SUFFER LEAD POISONING AND OTHER TOXIC IMPACTS CAUSED BY EMISSIONS FROM A MULTI-METAL SMELTER. WE DOCUMENTED ONGOING HEALTH HARMS AND PROVIDED UPDATED INFORMATION IN LITIGATION BEFORE THE INTER-AMERICAN COMMISSION ON HUMAN RIGHTS. AFTER MORE THAN 15 YEARS SINCE OUR INITIAL PETITION, NEXT YEAR THE INTERAMERICAN COURT OF HUMAN RIGHTS WILL FINALLY HEAR THIS CASE, AS WE SEEK TO ESTABLISH COMPREHENSIVE REPARATIONS FOR THE AFFECTED FAMILIES AND ENSURE THAT THESE TYPES OF ACTIONS DO NOT HAPPEN AGAIN. REGIONAL LEGAL AND TECHNICAL SUPPORT, NON-LITIGATION ENERGY AND CLIMATE CHANGE TO PREVENT NEW PROPOSED COAL INFRASTRUCTURE IN COLOMBIA, WE EXPANDED OUR EFFORTS TO BUILD A NATIONAL COAL STRATEGY. WE PROVIDED THE LEGAL INFORMATION AND ANALYSIS OF COAL MINING AND COAL-FIRED POWER PLANTS TO ENABLE RELEVANT LOCAL, REGIONAL, NATIONAL, AND INTERNATIONAL ACTORS TO UNDERSTAND THE COAL ECONOMY IN COLOMBIA AND THE LEGAL FRAMEWORK WITHIN WHICH TO ADVOCATE FOR A JUST TRANSITION. WE TRACKED AND ASSESSED THE LEGAL STATUS OF PROPOSED NEW COAL MINING AND COAL-FIRED POWER PLANTS-INCLUDING VERIFYING THESE OBTAIN THE NECESSARY PERMITS AND CARRY OUT THE REQUISITE CONSULTATION WITH POTENTIALLY IMPACTED COMMUNITIES AND RELEVANT STAKEHOLDERS- SO AS TO ENABLE RAPID RESPONSE VIA LITIGATION, ORGANIZING, ADVOCACY, AND/OR COMMUNICATIONS TO STOP THESE PROJECTS. TO SUPPORT A JUST ENERGY TRANSITION IN CHILE, WE PROMOTED AN AWARENESS CAMPAIGN SO THAT CHILEAN ORGANIZATIONS THAT ARE ADVOCATING FOR ACCELERATED DECARBONIZATION DO NOT ACCEPT GAS AS A VIABLE TRANSITION FROM COAL IN CHILE'S ENERGY MATRIX. WE ALSO ANALYZED THE POSSIBILITY OF IMPLEMENTING A DIVESTMENT CAMPAIGN IN CHILE TO CUT FUNDING TO AES GENER, THE MAIN COMPANY BEHIND COAL-FIRED POWER PLANTS IN CHILE. IN MEXICO, WE ALSO BEGAN WORKING WITH ORGANIZATIONS FROM THE CITIZEN AIR QUALITY OBSERVATORY (OCCA) TO FORM A COALITION AND BUILD A STRATEGY TO STOP THE BURNING OF COAL AND FUEL OIL FOR ELECTRICITY PRODUCTION. DURING THIS INITIAL STAGE, OUR ROLE HAS BEEN TO PROPOSE AND LEAD THE ANALYSIS AND CONSOLIDATION OF THE JOINT STRATEGY, ENCOURAGING THE COORDINATION OF COLLABORATIVE WORK, INFORMATION SHARING, AND KNOWLEDGE BUILDING TO ADVANCE A JUST TRANSITION THROUGH A PARTICIPATORY, INCLUSIVE PROCESS THAT RESPECTS HUMAN RIGHTS. WE CONTINUED EFFORTS TO IMPEDE THE WIDESPREAD ADOPTION OF GAS AS A "BRIDGE FUEL AND BOLSTER RENEWABLE ENERGY. IN COLOMBIA WE PROMOTED THE CONSOLIDATION OF A COALITION OF ENVIRONMENTAL ORGANIZATIONS AND LEGAL CLINICS TO STOP THE ADVANCE OF FRACKING PILOT PROJECTS, AND WE SUCCESSFULLY DISCREDITED BIASED INDUSTRY EVIDENCE ABOUT THE RISKS AND IMPACTS OF FRACKING, WHICH HELPED MAINTAIN THE CURRENT JUDICIAL MORATORIUM. REGIONALLY, AIDA WORKED TO SUPPORT A JUST ENERGY TRANSITION IN LATIN AMERICA, HOSTING WORKSHOPS AND DIALOGUES CONNECTING DOZENS OF PEOPLE AND ORGANIZATIONS ACROSS LATIN AMERICA TO ADVANCE REGIONAL COLLABORATION CONNECTING THE HUMAN RIGHTS, CLIMATE, AND ENVIRONMENTAL MOVEMENTS. TOGETHER, WE DEVELOPED A COLLABORATIVE DEFINITION OF CLIMATE JUSTICE TO ENGAGE IN PARTICIPATORY PROCESSES WITH ALLIED ORGANIZATIONS TO EXPLORE AND ALIGN FUTURE MESSAGING. MARINE AND COASTAL WETLANDS PROTECTION AIDA ADVOCATES FOR IMPROVED NATIONAL AND INTERNATIONAL POLICIES TO END INDISCRIMINATE FISHING PRACTICES AND REDUCE OVERALL FISHING EFFORTS, ADOPT PRECAUTIONARY FISHING POLICIES, PROTECT COASTAL HABITAT, AND DEVELOP ECONOMIC INCENTIVES AND SYSTEMS THAT WILL FACILITATE THE TRANSITION TO SUSTAINABLE MARINE RESOURCE USE IN LATIN AMERICA. OVER THE PAST YEAR AIDA CONTINUED LEADING LATIN AMERICAN REPRESENTATION IN THE HIGH SEAS ALLIANCE, COLLABORATING WITH GOVERNMENTS TO NEGOTIATE AN AMBITIOUS TREATY WITHIN THE UNITED NATIONS THAT AIMS TO PROTECT KEY MIGRATORY SPECIES OF SHARKS, WHALES, TURTLES AND TUNA THAT CALL THESE WATERS HOME. THE HIGH SEAS ARE NOT ONLY ESSENTIAL TO LONG-TERM OCEAN HEALTH, BUT ACT AS CARBON SINKS TO HELP MITIGATE CLIMATE CHANGE. THIS YEAR, AIDA SIGNED AN AGREEMENT WITH THE CENTRAL AMERICAN ORGANIZATION OF THE FISHERIES AND AQUACULTURE SECTOR (OSPESCA) TO DEVELOP AN ECOSYSTEM BASED FISHERIES MANAGEMENT PLAN FOR CORAL REEFS IN CENTRAL AMERICA THAT AIMS TO MAINTAIN ECOSYSTEMS IN A HEALTHY, PRODUCTIVE, AND RESILIENT CONDITION, THUS IMPROVING HUMAN WELL-BEING, LIVELIHOODS, AND EQUITY. IN COSTA RICA, WE DEVELOPED A GUIDE FOR ENVIRONMENTAL IMPACT ASSESSMENTS (EIAs) THAT REPRESENTS A KEY TOOL FOR DEVELOPING THE NECESSARY REGULATIONS FOR EIAs IN CORAL REEF ECOSYSTEMS. AIDA ALSO PARTNERED WITH LOCAL ORGANIZATIONS AND ACTORS, CITING LEGAL ARGUMENTS IN CALLING FOR THE WITHDRAWAL OF THE MASSIVE CHINESE FISHING FLEET THAT WAS POSITIONED AND CONDUCTING MASSIVE SCALE EXTRACTION JUST OUTSIDE OF THE BORDER OF THE GALAPAGOS MARINE RESERVE IN ECUADOR.</p>
FORM 990, PART 111, LINE 4A	<p>ENVIRONMENTAL GOVERNANCE AND SCIENTIFIC SUPPORT AIDA PROVIDES TECHNICAL SUPPORT AND RESOURCES TO BUILD GOVERNMENT AND COMMUNITY UNDERSTANDING OF RISKS AND IMPACTS OF MINING ACTIVITIES AND OTHER ENVIRONMENTAL PROBLEMS. THIS YEAR, WE HOSTED MULTIPLE SCIENTIFIC WEBINARS REGARDING THE IMPACTS OF METAL MINING, THE EXTRACTION OF FOSSIL FUELS, AND AIR QUALITY AND ENVIRONMENTAL HEALTH IN THE AMERICAS. WE ALSO CONDUCTED EXTENSIVE TECHNICAL AND SCIENTIFIC ANALYSES ON THE LICENSING AND REGULATORY PROCESSES IN THE BELO SUN MINING CASE, AFFECTING A KEY AREA OF THE AMAZON IN BRAZIL. THESE ANALYSES PROVIDED THE BASIS FOR THE LEGAL ARGUMENTS OF AIDA AND PARTICIPATING COALITIONS. ADDITIONALLY, WE ORGANIZED A SERIES OF VIRTUAL ACTIVITIES (SEMINARS AND WORKSHOPS) ON GOLD MINING IN THE ANDEAN-AMAZON BASIN TO PROMOTE COLLABORATION AND THE EXCHANGE OF INFORMATION TO PREVENT, MITIGATE, AND REMEDY THE NEGATIVE IMPACTS OF ALLUVIAL MINING IN THE REGION. PARTICIPANTS FROM 17 COUNTRIES ACROSS LATIN AMERICA, EUROPE, AND THE US, INCLUDED FUNDERS, MEMBERS OF THE AFFECTED COMMUNITIES, CIVIL SOCIETY ORGANIZATION REPRESENTATIVES, KEY AUTHORITIES, AND ACADEMICS. THE ONLINE ACTIVITIES STARTED WITH A SEMINAR SERIES HELD IN DECEMBER AND THEN CONTINUED FOR SIX DAYS SPREAD OVER TWO WEEKS FROM JANUARY 25-FEBRUARY 5. WE ORGANIZED AND FACILITATED A COMBINATION OF HIGH-QUALITY PUBLIC WEBINARS AND CLOSED WORKSHOPS WHERE INVITED STAKEHOLDERS EXCHANGED KNOWLEDGE, IDEAS, AND LESSONS LEARNED, PROPOSING SOLUTIONS AND RECOMMENDATIONS FOR FUTURE EFFORTS. THE FOUR PUBLIC WEBINARS HAD A COMBINED 2,171 REGISTRATIONS AND 587 PARTICIPANTS, AND THE CLOSED WORKSHOPS HAD 217 PARTICIPANTS (NOT INCLUDING AIDA TEAM MEMBERS). IN FEBRUARY 2021 WE PUBLISHED THE</p>

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	<p>REPORT "GLOBAL BEST PRACTICES FOR THE ENVIRONMENTAL IMPACT ASSESSMENTS: A GUIDE FOR PUBLIC POLICIES IN LATIN AMERICA AND THE CARIBBEAN", PRESENTING A COMPARATIVE ANALYSIS OF BEST PRACTICES IN PREPARING ENVIRONMENTAL IMPACT ASSESSMENTS. IT COMPLEMENTS OUR EARLIER EFFORTS IN WHICH WE PROVIDED SPANISH LANGUAGE TERMS OF REFERENCE FOR THE CONTENT OF MINING PROJECTS' ENVIRONMENTAL IMPACT ASSESSMENTS (EIAS). AVAILABLE IN BOTH SPANISH AND PORTUGUESE, THE REPORT SUMMARIZES AND ANALYZES INTERNATIONAL AND NATIONAL STANDARDS ON EIAS, IDENTIFYING THE BEST PRACTICES THAT LATIN AMERICAN STATES SHOULD BE IMPLEMENTING. IN PARTICULAR, THE REPORT HIGHLIGHTS THE FACT THAT EIAS SHOULD CONSIDER THE ADDITIONAL IMPACTS THAT ACTIVITIES AND PROJECTS MAY HAVE BOTH ON AND DUE TO CLIMATE CHANGE. TO FURTHER DISSEMINATE OUR FINDINGS, DURING THE FIRST TRIMESTER OF 2021 WE ORGANIZED THREE WEBINARS ON EIAS, INVITING BROAD CONSTITUENCIES FROM PEOPLE WORKING WITH COMMUNITIES, ORGANIZATIONS, AND LOCAL GOVERNMENTS IN THE REGION, TO HELP BUILD CAPACITY AROUND EIAS. THE WEBINARS SERVED TO WIDELY DISSEMINATE THE RESULTS OF THE GLOBAL BEST PRACTICES REPORT, RAISE AWARENESS OF GLOBAL GOOD PRACTICES IN EIAS, AND ENCOURAGE GOVERNMENTS TO CREATE AND STRENGTHEN SOCIAL AND ENVIRONMENTAL STANDARDS FOR ENERGY AND INFRASTRUCTURE INVESTMENTS, WITH EMPHASIS ON THE INCLUSION OF CLIMATE CHANGE ELEMENTS. WE HAD 1,167 TOTAL REGISTERED PARTICIPANTS WHO ALL RECEIVED THE RECORDED WEBINARS, AND 426 LIVE ATTENDEES. IN BRAZIL, IN PARALLEL WITH OUR SUPPORT FOR COMMUNITIES IN THE BELO MONTE CASE, WE SHARED AN ALERT WITH OUR ALLIES ABOUT THE MISLEADING INFORMATION THAT BELO SUN DISCLOSED TO INVESTORS REGARDING THE PROPOSED GOLD MINING PROJECT IN THE BRAZILIAN AMAZON. THE ALERT WAS PICKED UP BY VARIOUS NEWS OUTLETS AND HIGHLIGHTED HOW THE MINING COMPANY FAILED TO DISCLOSE INFORMATION, "RELYING ON INVESTORS' LACK OF KNOWLEDGE CONCERNING LICENSING LEGISLATION IN BRAZIL." LEGAL CAPACITY BUILDING AIDA ORGANIZES AND PARTICIPATES IN WORKSHOPS, CONFERENCES AND EVENTS AROUND THE WORLD TO HELP EDUCATE ENVIRONMENTAL AND HUMAN RIGHTS DEFENDERS AND LAWYERS REGARDING NATIONAL AND INTERNATIONAL ENVIRONMENTAL AND HUMAN RIGHTS LAW AND THE LINKS BETWEEN CLIMATE CHANGE, ENVIRONMENTAL DEGRADATION AND HUMAN HEALTH. WE HAVE CONTINUED STRENGTHENING CLIMATE LITIGATION CAPACITIES IN LATIN AMERICA THROUGH OUR COMMUNITY OF PRACTICE OF CLIMATE LITIGATORS ACROSS THE REGION AND WE DESIGNED A DYNAMIC CLIMATE LITIGATION PLATFORM TO SHARE MATERIALS IN SPANISH WITH ALLIES WORKING ACROSS LATIN AMERICA. TO MAKE THE PROCESS TRULY INCLUSIVE AND PARTICIPATORY, WE CREATED AN ADVISORY COMMITTEE OF FIVE MEMBERS REPRESENTING ORGANIZATIONS IN DIFFERENT COUNTRIES ACROSS THE REGION. THIS COMMITTEE HELPS MAKE DECISIONS REGARDING THE COMMUNITY OF PRACTICE AND THE CLIMATE LITIGATION PLATFORM. AFTER THE HISTORIC DECISION BY THE DISTRICT COURT IN THE HAGUE AGAINST SHELL, WE ORGANIZED A CONVERSATION WITH ONE OF THE CASE'S PARTICIPANTS TO ENRICH THE COMMUNITY OF PRACTICE WITH EXPERIENCE FROM OUR PEERS LITIGATING OUTSIDE OF LATIN AMERICA. THE EVENT GENERATED INTEREST AMONG MEMBERS AND INSPIRED US TO CONTINUE MAKING INTERNATIONAL CONNECTIONS AROUND CLIMATE LITIGATION STRATEGIES. AS A RESULT, WE ORGANIZED A SERIES OF CONVERSATIONS ON SIX INTERNATIONAL CLIMATE LITIGATION CASES, WHICH WILL BE USED AS A BASE FOR THE DESIGN OF POSSIBLE REGIONAL CLIMATE CASES FROM AIDA AND/OR THE COMMUNITY OF PRACTICE.</p>
<p>FORM 990, PART VI, SECTION B, LINE 11B</p>	<p>THE FORM 990 IS PREPARED BY AN INDEPENDENT CPA WHO HAS ACCESS TO ALL FINANCIAL RECORDS AND DATA OF AIDA. THE DRAFT FORM 990 UNDERGOES DETAILED REVIEW AND IS COMPARED TO THE FINANCIAL STATEMENTS BY THE CFO/DEPUTY DIRECTOR OF AIDA, POSING QUESTIONS AND REQUESTING ANY NECESSARY CHANGES. NECESSARY EDITS ARE MADE BY THE CPA. THE CFO/DEPUTY DIRECTOR AGAIN REVIEW THE FORM TO MAKE SURE ALL CHANGES ARE CORRECT. THE FORM TO BE SUBMITTED AND ALL SUPPLEMENTAL MATERIALS ARE SENT VIA EMAIL TO ALL MEMBERS OF THE AIDA BOARD OF DIRECTORS, PRIOR TO SUBMISSION TO THE IRS.</p>
<p>FORM 990, PART VI, SECTION B, LINE 12C</p>	<p>AIDA COMMUNICATES ANNUALLY WITH ALL BOARD MEMBERS AND MANAGEMENT PERSONNEL TO OBTAIN A STATEMENT AFFIRMING THAT THE PERSON IN QUESTION HAS RECEIVED, UNDERSTANDS AND IS IN COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY. AT THIS TIME, ANY POTENTIAL NEW OR CHANGED CIRCUMSTANCES THAT COULD GIVE RISE TO A CONFLICT OF INTEREST ARE ASSESSED, SO THAT ANY POTENTIAL CONFLICT CAN BE BROUGHT TO THE BOARD. AIDA ALSO QUESTIONS NEW PERSONNEL, CONTRACTORS AND OTHERS WITH FINANCIAL RELATIONSHIPS TO AIDA TO DETERMINE WHETHER THEY HAVE ANY RELATIONSHIPS WITH AIDA BOARD OR MANAGEMENT THAT COULD POSE A CONFLICT OF INTEREST.</p>
<p>FORM 990, PART VI, SECTION B, LINE 15</p>	<p>AIDA COMPENSATION LEVELS ARE DETERMINED BASED ON A FORMULA THAT CONSIDERS A) YEARS OF RELEVANT EXPERIENCE; B) EDUCATION; C) POSITION IN THE ORGANIZATION; D) LOCAL COST OF LIVING; AND (E) COMPARABLE LEVELS OF COMPENSATION OF EMPLOYEES WITH SIMILAR LEVEL OF EXPERIENCE AND RESPONSIBILITIES IN NONPROFIT ENVIRONMENTAL ORGANIZATIONS IN THE SAME LOCATION. COMPENSATION LEVELS AND THE FORMULAS FOR CALCULATING THESE ARE STANDARDIZED THROUGHOUT THE ORGANIZATION AND DETERMINED BY THE EXECUTIVE DIRECTORS. COMPENSATION LEVELS ARE REVIEWED AT LEAST EVERY TWO YEARS TO ENSURE CONSISTENCY WITH THE FACTORS LISTED ABOVE. THE COMPENSATION LEVELS FOR THE EXECUTIVE DIRECTOR ARE BASED ON THE PRECEDING FACTORS WITH A DIRECT COMPARISON TO COMPENSATION LEVELS OF LOCAL AIDA PARTICIPATING ORGANIZATIONS (EARTHJUSTICE IN THE UNITED STATES, AND CEMDA IN MEXICO). THE AIDA BOARD OF DIRECTORS ANNUALLY APPROVES THE COMPENSATION FOR THE EXECUTIVE DIRECTOR AS PART OF THE BUDGET-APPROVAL PROCESS. NO ONE WITH A CONFLICT OF INTEREST PARTICIPATES IN ANY DECISION-MAKING REGARDING COMPENSATION LEVELS.</p>
<p>FORM 990, PART VI, SECTION C, LINE 18</p>	<p>THE AIDA WEBSITE PROVIDES PUBLIC ACCESS TO THE YEARLY AUDITED FINANCIAL STATEMENTS, FORM 990, AND 501(C)3 STATUS LETTER. THIS INFORMATION IS ALSO AVAILABLE VIA GUIDESTAR.ORG.</p>
<p>FORM 990, PART VI, SECTION C, LINE 19</p>	<p>AIDA GOVERNING DOCUMENTS AND THE WRITTEN CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.</p>

Additional Data

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