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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 07-01-2011 and ending 06-30-2012

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
Environmental Law and Policy Center of the Midwest

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
35 East Wacker Drive No 1600

City or town, state or country, and ZIP + 4
Chicago, IL 606012206

D Employer identification number
36-3866530

E Telephone number
(312) 673-6500

G Gross receipts $ 4,623,321

F Name and address of principal officer
Howard A Learner
35 East Wacker Drive No 1600
Chicago, IL 606012206

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

H(b) **Are all affiliates included?** ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Website:** ▶ www elpc org

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1992

M State of legal domicile IL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
Public interest environmental legal and policy advocacy and eco-business innovation organization working to improve environmental quality and protect our natural heritage

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	17
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	16
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	42
6	Total number of volunteers (estimate if necessary)	6	1
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	6,102,769	4,178,358
	9	Program service revenue (Part VIII, line 2g)	50,913	196,246
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	140,600	168,216
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	42,014	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,336,296	4,542,820
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	56,500	100,000
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,830,951	3,882,668
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶345,068		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,822,083	1,414,870
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	5,709,534	5,397,538
	19	Revenue less expenses Subtract line 18 from line 12	626,762	-854,718

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	14,365,538	13,521,228
	21	Total liabilities (Part X, line 26)	1,317,769	1,277,314
	22	Net assets or fund balances Subtract line 21 from line 20	13,047,769	12,243,914

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

▶ ****** | 2013-05-15
Signature of officer | Date

▶ Howard A Learner President/Executive Director
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ David Faje | Date | Check if self-employed ▶ ☐ | Preparer's taxpayer identification number (see instructions) P00031371

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ McGladrey LLP
1 S Wacker Drive Suite 800
Chicago, IL 60606

EIN ▶ 42-0714325

Phone no ▶ (312) 634-3400

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . . ☑

1 Briefly describe the organization's mission

The Environmental Law & Policy Center (ELPC) is the Midwest's leading public interest environmental legal advocacy and eco-business innovation organization, and among the nation's leaders We develop and lead successful strategic environmental (continued on Schedule O) advocacy campaigns to improve environmental quality and protect our natural heritage We are public interest environmental entrepreneurs who engage in creative business deal making with diverse interests to put into practice our belief that environmental progress and economic development can be achieved together ELPC's multidisciplinary staff talented public interest attorneys, environmental business specialists, policy advocates, and communications specialists bring a strong and effective combination of skills to solve environmental problems and improve the quality of life in our communities

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 and section 4947(a)(1) trusts 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 $ 2,510,314 including grants of $) (Revenue $ 126,972)

Energy Project - ELPC promotes clean energy efficiency and renewable energy development solutions, and advocates for cleaner air and cleaner water by reducing pollution from conventional power plants

4b (Code) (Expenses $ 1,084,235 including grants of $) (Revenue $ 1,844)

Preserving Wild and Natural Places - ELPC engages in litigation and policy advocacy to protect our National Forests, rivers, and the Great Lakes ELPC advocates sound environmental management practices that preserve natural resources and improve the quality of life in our communities

4c (Code) (Expenses $ 558,273 including grants of $) (Revenue $ 39,571)

Transportation and Land Use Reform - ELPC promotes innovative transportation soutions, including development of a Midwest high-speed rail network, which will lead to cleaner air and more jobs

(Code) (Expenses $ 425,214 including grants of $ 100,000) (Revenue $ 27,859)

4) Environmental Markets5) Global Warming Solutions6) Other Projects

4d Other program services (Describe in Schedule O)

(Expenses $ 425,214 including grants of $ 100,000) (Revenue $ 27,859)

4e **Total program service expenses**▶$ 4,578,036

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*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	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*	3		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*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		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*	6		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*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, 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*	9	Yes	
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*	10		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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	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.*	11b		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.*	11c		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.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
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)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		No
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, XII, and XIII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III and IV*	16		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*	17		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*	18	Yes	
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*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
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? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	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) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	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, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	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? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36	Yes	
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? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 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 to any question in this Part V . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	23			
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	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	42			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state			13a		
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the aggregate amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .			14b		

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

Check if Schedule O contains a response to any question in this Part VI . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 17			
b	Enter the number of voting members included in line 1a, above, who are independent	1b 16			
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?		2		No
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?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6	Yes	
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?		7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
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		9		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
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?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b		No
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	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?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶IL

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☑ Own website ☐ Another's website ☑ Upon request

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 See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

Kevin Brubaker
35 East Wacker Drive Ste 1600
Chicago, IL 606012206
(312) 673-6500

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

Check if Schedule O contains a response to any question in this Part VII . . . .

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Howard A Learner President & Executive Director	60 00	X		X				287,014	0	32,837
(2) Nancy Loeb Chair	4 00	X		X				0	0	0
(3) Daniel Levin Vice-Chair	1 00	X		X				0	0	0
(4) Cameron S Avery Treasurer & Secretary	2 50	X		X				0	0	0
(5) Harry W Drucker Director	1 00	X						0	0	0
(6) Richard Day Director	1 00	X						0	0	0
(7) Ellen C Craig Director	1 00	X						0	0	0
(8) Manny Flores Director	1 00	X						0	0	0
(9) Robert L Graham Director	1 00	X						0	0	0
(10) Scott Heidepriem Director	1 00	X						0	0	0
(11) Lois Lipton Director	1 00	X						0	0	0
(12) William McNary Director	1 00	X						0	0	0
(13) Knute Nadelhoffer Director	1 00	X						0	0	0
(14) Smita Shah Director	1 00	X						0	0	0
(15) David Wilhelm Director	1 00	X						0	0	0
(16) Brady C Williamson Director	1 00	X						0	0	0
(17) Bob Nash Director	1 00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) Kevin Brubaker Deputy Director	50 00					X		149,649	0	32,837
(19) Linda Lipton Director of Development	50 00					X		146,720	0	8,250
(20) Karen Torrent Federal Legislative Dir	50 00					X		132,311	0	10,077
(21) Allen Grosboll Co-Legislative Director	50 00					X		117,263	0	23,666
(22) Robert Kelter Senior Attorney	50 00					X		124,189	0	8,277

		(D)	(E)	(F)
1b	**Sub-Total** . . . . ►			
c	**Total from continuation sheets to Part VII, Section A** . . . . ►			
d	**Total (add lines 1b and 1c)** . . . . ►	957,146	0	115,944

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ►6

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
MSB Energy Associates Inc 1800 Parmenter Street 204 Middleton, WI 53562	Expert analysis of energy conservation p	102,460

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ►1

Part VIII **Statement of Revenue**

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c 123,114				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 4,055,244				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . ▶		4,178,358			
Program Service Revenue			Business Code				
	2a	Fee Awards	900099	109,670	109,670		
	b	Other Income	900099	47,706	47,706		
	c	Contract income	900099	38,540	38,540		
	d	Conference Income	900099	330	330		
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . ▶		196,246			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶		151,458			151,458
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . ▶					
			(i) Real / (ii) Personal				
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) . . . . ▶					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	(i) 16,758				
	b	Less cost or other basis and sales expenses	(i) 0				
	c	Gain or (loss)	(i) 16,758				
	d	Net gain or (loss) . . . . ▶		16,758			16,758
	8a	Gross income from fundraising events (not including $ 123,114 of contributions reported on line 1c) See Part IV, line 18 . . .	a 80,501				
	b	Less direct expenses . . .	b 80,501				
	c	Net income or (loss) from fundraising events . . ▶		0			
	9a	Gross income from gaming activities See Part IV, line 19 . . .	a				
	b	Less direct expenses . . .	b				
	c	Net income or (loss) from gaming activities . . . ▶					
	10a	Gross sales of inventory, less returns and allowances .	a				
	b	Less cost of goods sold . .	b				
	c	Net income or (loss) from sales of inventory . . ▶					
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . . ▶					
	12	**Total revenue.** See Instructions . . . ▶		4,542,820	196,246	0	168,216

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) but are not required to complete columns (B), (C), and (D)
Check if Schedule O contains a response to any question 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 governments and organizations in the United States See Part IV, line 21	100,000	100,000		
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	319,851	272,558	23,914	23,379
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	2,861,649	2,438,528	213,951	209,170
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	162,015	138,060	12,113	11,842
9	Other employee benefits	315,204	268,599	23,566	23,039
10	Payroll taxes	223,949	190,836	16,744	16,369
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	23,177	19,750	1,733	1,694
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees				
g	Other	300,488	274,766	24,432	1,290
12	Advertising and promotion				
13	Office expenses	246,754	168,610	62,851	15,293
14	Information technology	8,303	5,139	2,754	410
15	Royalties . .				
16	Occupancy	426,127	365,992	30,821	29,314
17	Travel	223,242	196,464	22,480	4,298
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	53,967	31,792	21,352	823
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	78,725	67,283	5,627	5,815
23	Insurance	23,447	18,291	3,609	1,547
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	Public Awareness	28,745	20,898	7,074	773
b					
c					
d					
e					
f	All other expenses	1,895	470	1,413	12
25	**Total functional expenses.** Add lines 1 through 24f	5,397,538	4,578,036	474,434	345,068
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X **Balance Sheet**

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		776,208	1	522,607
	2	Savings and temporary cash investments		6,548,415	2	4,231,294
	3	Pledges and grants receivable, net		2,605,775	3	1,549,170
	4	Accounts receivable, net			4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		35,899	9	39,683
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 1,643,381			
	b	Less accumulated depreciation	10b 419,419	1,327,725	10c	1,223,962
	11	Investments—publicly traded securities		3,071,516	11	5,954,512
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		14,365,538	16	13,521,228
Liabilities	17	Accounts payable and accrued expenses		231,830	17	264,130
	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	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		1,085,939	25	1,013,184
	26	**Total liabilities.** Add lines 17 through 25		1,317,769	26	1,277,314
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		9,604,937	27	9,572,008
	28	Temporarily restricted net assets		3,442,832	28	2,671,906
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		13,047,769	33	12,243,914
	34	Total liabilities and net assets/fund balances		14,365,538	34	13,521,228

Part XI **Reconcilliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	4,542,820
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,397,538
3	Revenue less expenses Subtract line 2 from line 1	3	-854,718
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	13,047,769
5	Other changes in net assets or fund balances (explain in Schedule O)	5	50,863
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	12,243,914

Part XII **Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ 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? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 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	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separated basis			
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?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . .	3b		

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. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Environmental Law and Policy Center of the Midwest

Employer identification number
36-3866530

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

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

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section (see instructions))	**(iv)** Is the organization in col (i) listed in your governing document?		**(v)** Did you notify the organization in col (i) of your support?		**(vi)** Is the organization in col (i) organized in the U S ?		**(vii)** Amount of support?
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	5,233,269	6,273,055	6,165,707	6,102,769	4,178,358	27,953,158
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	5,233,269	6,273,055	6,165,707	6,102,769	4,178,358	27,953,158
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)						3,246,794
6 **Public Support.** Subtract line 5 from line 4						24,706,364

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	5,233,269	6,273,055	6,165,707	6,102,769	4,178,358	27,953,158
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	261,803	260,284	175,909	174,329	151,458	1,023,783
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 **Total support** (Add lines 7 through 10)						28,976,941

12 Gross receipts from related activities, etc (See instructions) | 12 | 1,406,667

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

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f)) | 14 | 85 260 %

15 Public Support Percentage for 2010 Schedule A, Part II, line 14 | 15 | 63 630 %

16a **33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% support test—2010.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2011.** 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2010.** 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

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

Part III **Support Schedule for Organizations Described in IRC 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2007	**(b)** 2008	**(c)** 2009	**(d)** 2010	**(e)** 2011	**(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)** 2007	**(b)** 2008	**(c)** 2009	**(d)** 2010	**(e)** 2011	**(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 IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	**15**	
16 Public support percentage from 2010 Schedule A, Part III, line 15	**16**	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	**17**	
18 Investment income percentage from **2010** Schedule A, Part III, line 17	**18**	

19a **33 1/3% support tests—2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ Complete if the organization is described below.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

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2011
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If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35c (Proxy Tax), then
- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
Environmental Law and Policy Center of the Midwest	36-3866530

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV

2 Political expenditures ▶ $

3 Volunteer hours

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities ▶ $

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

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

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

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

	Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	99,729	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	288,438	
c	Total lobbying expenditures (add lines 1a and 1b)	388,167	
d	Other exempt purpose expenditures	5,089,872	
e	Total exempt purpose expenditures (add lines 1c and 1d)	5,478,039	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	423,902	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

		(a)	(b)
g	Grassroots nontaxable amount (enter 25% of line 1f)	105,976	
h	Subtract line 1g from line 1a If zero or less, enter -0-	0	
i	Subtract line 1f from line 1c If zero or less, enter -0-	0	

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2008	**(b)** 2009	**(c)** 2010	**(d)** 2011	**(e)** Total
2a	Lobbying non-taxable amount	392,288	425,575	435,477	423,902	1,677,242
b	Lobbying ceiling amount (150% of line 2a, column(e))					2,515,863
c	Total lobbying expenditures	229,736	340,962	282,883	388,167	1,241,748
d	Grassroots non-taxable amount	98,072	106,394	108,869	105,976	419,311
e	Grassroots ceiling amount (150% of line 2d, column (e))					628,967
f	Grassroots lobbying expenditures	60,836	84,254	97,201	99,729	342,020

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

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

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

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

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

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

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Identifier	Return Reference	Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047
2011
Open to Public Inspection

Name of the organization
Environmental Law and Policy Center of the Midwest

Employer identification number
36-3866530

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

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶________

4 Number of states where property subject to conservation easement is located ▶________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

(ii) Assets included in Form 990, Part X ▶ $ ________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

b Assets included in Form 990, Part X ▶ $ ________

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

3 Using the organization's 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 XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☑ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

			Amount
c	Beginning balance	1c	10,876
d	Additions during the year	1d	3,340
e	Distributions during the year	1e	14,216
f	Ending balance	1f	0

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☑ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	Investment earnings or 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 year end balance held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

			Yes	No
	(i) unrelated organizations	3a(i)		
	(ii) related organizations	3a(ii)		
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. 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		1,351,059	171,613	1,179,446
d Equipment		292,322	247,806	44,516
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				1,223,962

Part VII Investments—Other Securities. 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		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Deferred rent	1,013,184
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	1,013,184

2. Fin 48 (ASC 740) Footnote In Part XIV, 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 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
	Part IV, Line 1b	ELPC served as fiscal agent for the Carbon Tax Center until the custodian account was paid out during FY 2012 As of 6/30/12, ELPC no longer serves as fiscal agent for the Carbon Tax Center
Description of Uncertain Tax Positions Under FIN 48	Part X	ELPC follows the accounting standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements Under this guidance, ELPC may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position Examples of tax positions include the tax-exempt status of ELPC and various positions related to the potential sources of unrelated business taxable income (UBIT) The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement There were no unrecognized tax benefits identified or recorded as liabilities for the financial reporting period projected in these financial statements

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Environmental Law and Policy Center of the Midwest

Employer identification number
36-3866530

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Internet and e-mail solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
		Yes	**No**			
Total . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 Gala (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts . . .	203,615			203,615
	2 Less Charitable contributions . . .	123,114			123,114
	3 Gross income (line 1 minus line 2) . . .	80,501			80,501
Direct Expenses	4 Cash prizes . . .				
	5 Non-cash prizes . .				
	6 Rent/facility costs . .	66,748			66,748
	7 Food and beverages . .				
	8 Entertainment . . .				
	9 Other direct expenses .	13,753			13,753
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . ▶				(80,501)
	11 Net income summary Combine lines 3 and 10 in column (d). . . . . ▶				0

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes . . .				
	4 Rent/facility costs . . .				
	5 Other direct expenses . .				
	6 Volunteer labor . . .	☐ Yes ____ ☐ No	☐ Yes ____ ☐ No	☐ Yes ____ ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . ▶				( )
	8 Net gaming income summary Combine lines 1 and 7 in column (d) . . . . ▶				

9 Enter the state(s) in which the organization operates gaming activities ____

a Is the organization licensed to operate gaming activities in each of these states? . . . . ☐ Yes ☐ No

b If "No," Explain ____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . . . ☐ Yes ☐ No

b If "Yes," Explain ____

11 Does the organization operate gaming activities with nonmembers? . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	**13a**	
b An outside facility	**13b**	

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ ____________________

Address ▶ ____________________

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ____________ and the amount of gaming revenue retained by the third party ▶ $ ____________

c If "Yes," enter name and address

Name ▶ ____________________

Address ▶ ____________________

16 Gaming manager information

Name ▶ ____________________

Gaming manager compensation ▶ $ ____________

Description of services provided ▶ ____________________

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Complete this part to provide additional information for responses to quuestion on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493135019913

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Environmental Law and Policy Center of the Midwest

Employer identification number
36-3866530

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Environmental Law and Policy Center Action Fund35 East Wacker Drive Chicago, IL 60601	26-4767097	501(c)(4)	100,000				Operation needs

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

3 Enter total number of other organizations listed in the line 1 table . . . ▶ 1

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	**Return Reference**	**Explanation**
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 The grantee must follow up with the organization with a report that explains the use of grant funds awarded to them

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493135019913

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization	Employer identification number
Environmental Law and Policy Center of the Midwest	36-3866530

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		No
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
(1) Howard A Learner	(i)	287,014	0	0	16,500	16,337	319,851	0
	(ii)	0	0	0	0	0	0	0
(2) Kevin Brubaker	(i)	149,649	0	0	16,500	16,337	182,486	0
	(ii)	0	0	0	0	0	0	0
(3) Linda Lipton	(i)	146,720	0	0	8,250	0	154,970	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
	Part I, Line 1a	ELPC pays all employees $45/month toward health club membership

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Environmental Law and Policy Center of the Midwest

Employer identification number
36-3866530

Identifier	Return Reference	Explanation
	Form 990, Part VI, Section A, line 4	The number and composition of the organization's board of directors changed in the amended by-laws

Identifier	Return Reference	Explanation
	Form 990, Part VI, Section A, line 6	ELPC shall have one class of members The Board of Directors may, from time to time, designate different subclasses such as "Sustaining," "Sponsoring," "Participating," and similar such classes

Identifier	Return Reference	Explanation
	Form 990, Part VI, Section B, line 11	ELPC's Deputy Director was closely involved in the preparation of the Form 990 The Form 990 was reviewed by the Executive Director and the Board Treasurer and it was distributed to the entire Board of Directors prior to its submission

Identifier	Return Reference	Explanation
	Form 990, Part VI, Section B, line 12c	ELPC annually distributes the conflict of interest statement to its directors to ensure that they are aware of its requirements

Identifier	Return Reference	Explanation
	Form 990, Part VI, Section B, line 15a	The Executive Director's compensation is determined by the Executive Committee of the Board of Directors based on an annual performance appraisal and benchmarking against salaries of executive directors of comparable nonprofit organizations

Identifier	Return Reference	Explanation
	Form 990, Part VI, Section C, line 19	The organization makes its governing documents and financial statements available to the public upon written request

Identifier	Return Reference	Explanation
Changes in Net Assets or Fund Balances	Form 990, Part XI, line 5	Net unrealized gains on investments 131,364 SPECIAL EVENTS EXPENSE -80,501 Total to Form 990, Part XI, Line 5 50,863

Identifier	Return Reference	Explanation
	Form 990, Additional Disclosure	The Environmental Law & Policy Center was involved in the following litigation during FY 2 012 (July 1, 2011 - June 30, 2012) Unless otherwise noted, court-awarded fees were not re covered in any of these cases during FY 2012 CLEAN AIR Save the Dunes, et al , v BP Prod ucts North America, Inc , et al , Cause Nos 08-A-J-4115 and 4142 (Indiana Office of Envir onmental Adjudication) ELPC attorneys represented the Hoosier Environmental Council in a state administrative challenge to the construction and operating air permits for BP's prop osed expansion of its oil refinery in Whiting, Indiana The basis for the challenge is BP' s and the Indiana Department of Environmental Management's failure to comply with the requ irements of the New Source Review and Title V provisions of the Clean Air Act The case wa s filed in summer 2008 Settlement negotiations began in March 2010 and were concluded May 23, 2012 A consent decree was lodged in the parallel federal case although ELPC was not formally a party in that case ELPC expects the state case to be resolved and closed in co ming months as a result of the federal consent decree ELPC expects to receive about $109, 000 in attorney's fees from BP within 30 days of entry of the consent decree Sierra Club v Energy and Environment Cabinet, File Nos DAQ-41111-039 and DAQ-41792-039 (Kentucky Ene rgy and Environment Cabinet) ELPC attorneys represent two environmental organizations, Si erra Club and Valley Watch, in two challenges to a combined Prevention of Significant Dete rioration Title V operating permit issued in April 2010 to Kentucky Syngas, LLC for the co nstruction and operation of a coal-to-synthetic natural gas plant in Muhlenberg County, Ke ntucky The administrative hearing on the first challenge took place in November 2010 In February 2011, the Hearing Officer who presided over that administrative hearing issued hi s report to the Secretary of Kentucky's Energy and Environment Cabinet, recommending issua nce of the permit conditioned on the addition of several provisions to further limit air p ollutant emissions On May 31, 2011, the Secretary issued an order adopting the Hearing Of ficer's Report and affirming issuance of the permit with the additional provisions recomme nded by the Hearing Officer Neither ELPC nor its clients appealed the Secretary's May 31, 2011 Order The second permit challenge contested the Cabinet's compliance with certain p ublic participation requirements of the Clean Air Act Rather than hold a separate adminis trative hearing on that challenge, the parties submitted cross motions for summary judgmen t on January 19, 2011 On May 18, 2011, the Hearing Officer issued a report recommending t hat the Sierra Club's and Valley Watch's motion be denied, and that Kentucky Syngas' and t he Cabinet's motion for summary judgment be granted On July 18, 2011, the Secretary adopt ed the Hearing Officer's recommendations and dismissed Sierra Club's and Valley Watch's pe tition with prejudice Neither ELPC, nor its clients appealed the Secretary's July 18, 201 1 Order Concurrent with its appeal of the permit before the Cabinet and the Circuit Court , ELPC filed a petition in October 2010 with the U S Environmental Protection Agency (U S EPA) requesting that the U S EPA object to the permit pursuant to its authority under T itle V of the Clean Air Act In June 2012, the U S EPA granted in part and denied in part ELPC's petition, requiring various portions of the permit to be redrafted and requiring a new public comment period before the U S EPA would approve any final permit Sierra Club et al v Energy and Environment Cabinet, Case No 11-CV-00170 (Circuit Court of Henderso n County, Kentucky) ELPC attorneys represent several non-profit organizations in an admin istrative challenge to a combined Prevention of Significant Deterioration Title V operatin g permit issued in March 2010 to Cash Creek Generation, LLC for the construction and opera tion of a coal-to-synthetic natural gas plant in Henderson County, Kentucky The administr ative hearing took place in September 2010, and, in December 2010, the Hearing Officer who presided over the administrative hearing issued her report to the Secretary of Kentucky's Energy and Environment Cabinet, recommending issuance of the permit On February 3, 2011, the Secretary issued an Order adopting the Hearing Officer's Report and affirming issuanc e of the permit On March 4, 2011, on behalf of Sierra Club and Valley Watch, ELPC attorne ys filed a petition for review to appeal limited portions of the Secretary's decision App ellate briefs were then filed, and oral arguments were heard on the appeal in the Circuit Court of Henderson County, Kentucky on July 19, 2011 On August 31, 2011, the Circuit Cour t affirmed the Cabinet's issuance of the permit Concurrent with its appeal of the permit before the Cabinet and the Circuit Court, ELPC filed a petition in June 2010 with the U S EPA requesting that the federal agency object to

Identifier	Return Reference	Explanation
	Form 990, Additional Disclosure	the permit pursuant to its authority under Title V of the Clean Air Act In June 2012, the U S EPA granted in part and denied in part ELPC's petition, requiring various portions of the permit to be redrafted and requiring a new public comment period before the U S EPA would approve any final permit Sierra Club, et al v Michigan Department of Environment al Quality, et al , Case No 11-1027-AA (Ingham County Circuit Court) and Case No 309843 (Michigan Court of Appeals) ELPC attorneys represent Sierra Club in an administrative challenge of a Prevention of Significant Deterioration preconstruction permit issued in June 2011 by the Michigan Department of Environmental Quality (MDEQ) to Wolverine Power Supply Cooperative, Inc (Wolverine) for the construction of a new coal-fired power plant in Rogers City, Michigan In September 2011, ELPC attorneys filed a petition for administrative review of the permit in Michigan Circuit Court Wolverine intervened as a respondent On April 3, 2012, the Circuit Court entered an Order affirming MDEQ's issuance of the permit On April 19, 2012, ELPC attorneys filed a notice of appeal of the Circuit Court's decision in the Michigan Court of Appeals The appeal is pending as the parties finish briefing United States of America et al v Midwest Generation, No 1 09-cv-05277 (United States District Court, Northern District of Illinois) ELPC attorneys represent two non-profit organizations in litigation in the Northern District of Illinois brought initially by the U S Department of Justice, U S EPA, and the Illinois Attorney General's office alleging Clean Air Act violations at several Midwest Generation coal plants in Illinois On March 16, 2011 , the District Court granted motions filed by Midwest Generation, its parent company Edison Mission Energy, and former plant owner Commonwealth Edison to dismiss several of the government Plaintiffs' Prevention of Significant Deterioration ("PSD") claims against those parties In the same order, the Court did not dismiss Intervenors' (including ELPC's) PSD claims related to one Midwest Generation plant Both Plaintiffs' and Intervenors' claims for opacity violations were not affected by the March 16, 2011 Order In the spring and summer of 2011, the Court granted several extensions to the government Plaintiffs allowing them to request an interlocutory appeal of the March 16, 2011 order On November 10, 2011, the District Court granted the government Plaintiffs' request for an interlocutory appeal of that Order and stayed the remaining claims in the case, including the claims of ELPC's clients, pending resolution of that appeal The government Plaintiffs' interlocutory appeal remains pending before the U S Court of Appeals for the Seventh Circuit Meanwhile, in February 2012, ELPC and its clients reached an agreement with Midwest Generation under which the company agreed to shut down two of the coal plants at issue in the case in exchange for ELPC and its clients' voluntary dismissal of their claims without prejudice and with leave to reinstate ELPC, its clients and Midwest Generation submitted a joint motion to that effect on March 16, 2012 The District Court granted the motion ten days later and dismissed ELPC and its clients' claims without prejudice and with leave to reinstate CLEAN WATER

Identifier	Return Reference	Explanation
		City of Greenville, et al v Syngenta Crop Protection, LLC, No 3 10-cv-00188-JPG-PMF (United States District Court, Southern District of Illinois) In March 2011, ELPC attorneys, on behalf of ELPC and Prairie Rivers Network, moved to intervene in this case for the purpose of challenging the sealing of numerous documents filed with the Court In April 2011, ELPC moved to unseal those documents and to vacate a protective order filed in the case Without ruling on ELPC's motion to intervene, on April 19, 2011, the Court issued an Order to Show Cause directing the Defendants to show why the documents filed under seal should not be unsealed Defendants filed their response on May 13, 2011, and Plaintiffs responded to that filing on May 20, 2011 On July 21, 2011, the Court granted ELPC's and Prairie Rivers Networks' motion to intervene, and ordered that one set of the sealed documents be immediately unsealed while a second set could remain under seal at present In the same Order, the Court reserved judgment as to whether to unseal a third group of sealed documents In August 2011, ELPC and Prairie Rivers Network moved the Court to reconsider its ruling that certain documents be kept under seal, but on September 16, 2011, the Court denied that motion On May 30, 2012, the Court granted preliminary approval to a settlement of plaintiffs' claims, and informed ELPC at hearing that it would rule on whether to unseal the third group of documents from the July 21, 2011 Order prior to approving final settlement As of June 2012, no ruling on those documents had yet been issued City of Greenville, et al v Syngenta Crop Protection, Inc et al, Appeal No 11-3377 (United States Court of Appeals, 7th Circuit) In October 2011, ELPC and Prairie Rivers appealed the Court's denial of their August 2011 motion for reconsideration in City of Greenville, et al v Syngenta Crop Protection, LLC, No 3 10-cv-00188-JPG-PMF (United States District Court, Southern District of Illinois) to the U S Court of Appeals for the Seventh Circuit The Defendant moved to dismiss ELPC's and Prairie Rivers Network's appeal for lack of jurisdiction In July 2012, the Seventh Circuit granted Syngenta's motion and dismissed the appeal Environmental Law and Policy Center v Syngenta Crop Protection, LLC, No 1 11-cv-02521 (United States District Court, Northern District of Illinois) On April 7, 2011, Syngenta Crop Protection subpoenaed ELPC, demanding production of documents and a deposition of an ELPC representative On April 14, 2011, ELPC attorneys filed a motion to quash that subpoena in the Northern District of Illinois That motion to quash was granted on July 13, 2011, closing the case Gulf Restoration Network et al v Jackson, No 2 12-cv-00677-JCZ-DEK (E D Louisiana) ELPC attorneys are assisting in this lawsuit challenging the U S EPA's denial of a rule making petition requesting that the agency set numeric water quality standards for nitrogen and phosphorus for states in the Mississippi River Basin The Court has not yet set a briefing schedule in this case Gulf Restoration Network v U S EPA (N D Florida) ELPC attorneys represent the Gulf Restoration Network and Natural Resources Defense Council in a challenge to the adequacy of numeric nutrient standards adopted for Florida lakes, rivers and springs by the U S EPA This case involves claims by our clients that the Agency's phosphorus and nitrogen standards are not strong enough to protect recreation and drinking water Other parties are arguing that the criteria established by the Agency are too stringent and will impose large costs on Florida municipalities and businesses The Court issued an Order in early 2012 that granted some of the relief requested by Plaintiffs and remanded the rule, in part, to U S EPA Several of the parties appealed this Order and it is now pending on appeal in the U S Court of Appeals for Eleventh Circuit In the Matter of Objection to the Issuance of NPDES Permit No ING040239 Bear Run Mine - Peabody Midwest Mining, LLC, Sullivan, Sullivan County, Indiana, Cause No 10-W-J-4386 (Indiana Office of Environmental Adjudication) ELPC attorneys filed this petition for review on behalf of two citizens groups challenging the Indiana Department of Environmental Management's issuance of a National Pollutant Discharge Elimination System (NPDES) permit The petition was filed on June 30, 2010 before the Indiana Office of Environmental Adjudication challenging authorization to discharge pollutants from Bear Run Mine under a NPDES general permit The petition alleged that the Indiana Department of Environmental Management failed to comply with various state and federal water quality standards when it issued the permit An amended petition was filed August 12, 2010, and consideration of motions to dismiss the case was suspended pending the decision of near-identical motions in the Farmersburg Mine case The case is ongoing as of June 2012 Iowa Farm Bureau

Identifier	Return Reference	Explanation
		Federal et al v Iowa Environmental Protection Commission et al, File No CV8371 (Iowa District Court, Polk County) ELPC attorneys represent the Iowa Environmental Council (IEC) as an intervening party in the Iowa Farm Bureau's state court challenge to Iowa's Clean Water Act antidegradation standards Plaintiffs claimed that IEC's water program director Susan Heathcote has a conflict of interest and should have abstained from an Iowa Environmental Protection Commission vote approving the standards Plaintiffs also argued the antidegradation standards should be invalidated ELPC objected to a Motion to Compel seeking disclosure of IEC's internal communications and emails On March 29, 2012 the District Court issued an Opinion dismissing the Farm Bureau's lawsuit in its entirety The Farm Bureau subsequently filed a notice of appeal to the Iowa Supreme Court Natural Resources Defense Council v Jackson, No 12-cv-1848 (S D N Y) ELPC attorneys are assisting in this lawsuit challenging the U S EPA's failure to respond to a rulemaking petition requesting the Agency to revise its definition of "secondary treatment" for wastewater treatment plants to include phosphorus removal The parties are exploring opportunities for settlement and a briefing schedule has not yet been established People of the State of Illinois v Freeman United Coal Mining Co LLC, and Springfield Coal Co LLC, PCB 2010-061 (Illinois Pollution Control Board) ELPC attorneys represent two citizen groups in a case to enforce penalties for several hundred National Pollutant Discharge Elimination System permit violations at a coal mine in central Illinois ELPC sent a notice of intent to sue the coal mine operators under the citizen suit provisions of the Clean Water Act, which prompted the Illinois Attorney General to file an enforcement suit before the Illinois Pollution Control Board prior to the expiration of the notice period ELPC attorneys represent the citizen groups who moved to intervene in the State's case in February 2010 and were granted leave to intervene in April 2010 This case remains in settlement negotiations

Identifier	Return Reference	Explanation
		FOREST AND BIODIVERSITY PROTECTION Habitat Education Center, et al v Bosworth, et al , Civil Action Nos 03-1023, 03-1024, 04-0254 (United States District Court, Eastern District of Wisconsin), Habitat Education Center, et al v U S Forest Service, Appeal Nos 10-13 22, 10-1346 (United States Court of Appeals for the Seventh Circuit) ELPC represented Pla intiffs Habitat Education Center and two individual scientists in three lawsuits initially challenging the United States Forest Service's approval of the Cayuga, McCaslin and Northwest Howell timber sales in the Chequamegon-Nicolet National Forest in northern Wisconsin on grounds that the Forest Service failed to comply with the National Environmental Policy Act (NEPA) and the Administrative Procedure Act In April and August 2005, the Court rule d in Plaintiffs' favor and issued injunctions against all three timber sales The Forest S ervice then re-approved each of these timber sales ELPC renewed its legal challenges to t w o of the timber sale projects (the Northwest Howell and McCaslin timber sales) (Case Nos 03-1023 and 04-0254) In April 2009, ELPC reached an administrative settlement agreement with the Forest Service with respect to the Cayuga timber sale that would defer over 2,00 0 acres of logging in key wildlife habitat for the next four years In April 2010, the Dis trict Court dissolved the injunction and dismissed the Cayuga case pursuant to the parties ' settlement (Case No 03-1024) In January 2010, the District Court issued decisions in the Northwest Howell and McCaslin cases, rejecting Plaintiffs' claims and upholding the ti mber sale projects (Case Nos 03-1023 and 04-0254) In February 2010, ELPC appealed the D istrict Court's decisions in Northwest Howell and McCaslin to the United States Court of A ppeals for the Seventh Circuit On March 7, 2012, the Seventh Circuit ruled in favor of De fendants, upholding the District Court's Opinion allowing the Forest Service to proceed wi th the timber sale projects (Appeal Nos 10-1322, 10-1346) NATURAL RESOURCES PRESERVATIO N Singapore Dunes LLC v Saugatuck Township, Civil Action No 10-cv-210 (United States Dis trict Court, Western District of Michigan) ELPC attorneys represent several non-party cit izens and conservation groups in this case involving private developer Plaintiff Singapore Dunes LLC's challenge to Saugatuck Township's approved zoning standards applicable to a p roposed development in an important Lake Michigan coastal dunes area in Western Michigan In June 2012, the Court entered an Opinion and Order approving a revised consent decree an d dismissed the case STATE PUBLIC UTILITY COMMISSION CASES ELPC intervenes frequently in state public utilities regulatory commission proceedings regarding electric and natural ga s utility rate regulation, renewable energy and energy efficiency issues, and terms of ser vice ELPC works in these cases to improve energy efficiency and renewable energy policies and programs at the state level In FY 2012, ELPC attorneys worked on the following cases Illinois Commerce Commission -In re Application for Approval of a Reorganization pursua nt to Section 7-204 of the Public Utilities Act, Nicor Gas Company, Illinois Commerce Comm ission, Docket No 11-0046 -In re Petition for Approval of the 220 ILCS 5/16-111 5(d) Pro curement Plan, Illinois Commerce Commission, Docket No 11-0660 -Petition for Statutory A pproval of a Smart Grid Advanced Metering Infrastructure Deployment Plan pursuant to Secti on 16-108 6 of the Public Utilities Act, Commonwealth Edison Co , Illinois Commerce Commis sion, Docket No 12-0298 -Petition for Statutory Approval of a Smart Grid Advanced Meteri ng Infrastructure Deployment Plan pursuant to Section 16-108 6 of the Public Utilities Act , Ameren Co , Illinois Commerce Commission, Docket No 12-0244 Iowa Public Utilities Comm ission -In re SZ Enterprise, LLC d/b/a Eagle Point Solar, Docket No DRU-2012-001 ELPC a ttorneys represented a broad state and national solar coalition in proceedings before the Iowa Utility Board regarding "third-party" financing structures that are increasingly used to develop projects in leading solar markets ELPC will continue to represent the solar c oalition as interveners in an appeal to Iowa District Court The appeal has been docketed as SZ Enterprises, LLC v Iowa Utilities Board, no CV 9166 (Polk County District Court) -In re Petition to Amend Energy Efficiency Rules, Docket No RMU-2011-0005 ELPC attorneys filed a petition for rulemaking to change the planning cycle for Iowa public utility ener gy efficiency portfolio plans from a five-year cycle to a three-year cycle On November 9, 2011, the Board denied the petition Michigan Public Service Commission -In the Matter o f the Application of Consumers Energy Company to Amend Its Renewable Energy Plan Approved in Case No U-15805, Michigan Public Service Commission Docket No U-16543 -In the Matter of Biennial Energy Optimization Plans and Reconci

Identifier	Return Reference	Explanation
		liations for Consumers Energy Company to Fully Comply with Public Act 295 of 2008, Michigan Public Service Commission Docket No U-16670 -In the Matter of Biennial Energy Optimization Plans and Reconciliations for the Detroit Edison Company to Fully Comply with Public Act 295 of 2008, Michigan Public Service Commission Docket No U-16671 Public Utilities Commission of Ohio -In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Approval of a Force Majeure Determination for a Portion of the 2010 Solar Energy Resources Benchmark Requirement, PUCO Case No 11-411 -In the Matter of the Annual Report of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company Regarding Their Alternative Energy Status and Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for a Force Majeure Determination, PUCO Case No 11-2479 -In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to 4928 143, Ohio Rev Code, in the Form of an Electric Security Plan, PUCO Case No 11-346 -In the Matter of the Application, Motion for Protective Order and Memorandum in Support of Duke Energy Ohio for Authority to Establish a Standard Service Offer pursuant to Section 4928 143, Revised Code, in the form of an Electric Security Plan, Accounting Modifications and Tariffs for Generation Service, PUCO Case No 11-3549 -In the Matter of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company for Authority to Provide for a Standard Service Offer Pursuant to Section 4928 13, Revised Code, in the Form of an Electric Security Plan, PUCO Case No 12-1230-EL-SSO TRANSPORTATION Friends of the Fox River, et al, v United States Department of Transportation, et al, No 09-cv-1855 (United States District Court, Northern District of Illinois) ELPC attorneys represent two citizens' organizations in a lawsuit against the U S Department of Transportation and related agencies involving the proposed Prairie Parkway highway project in northern Illinois Plaintiffs filed their complaint on March 25, 2009, alleging that the Defendants violated the National Environmental Protection Act (NEPA) in the course of planning the Prairie Parkway Plaintiffs requested that the Court declare the Defendants in violation of NEPA and order them to cease work on the project pending compliance with NEPA The case has been held in abeyance since filing while the parties discuss settlement options

Identifier	Return Reference	Explanation
		Hoosier Environmental Council, et al v U S Army Corps of Engineers, et al , No 1 11-cv-0202, Hoosier Environmental Council, et al v U S Army Corps of Engineers, et al , No 1 11-cv-1387 (United States District Court, Southern District of Indiana) ELPC attorneys represent two citizens and environmental organizations in lawsuits challenging the U S Army Corps of Engineers' approval of Clean Water Act Section 404 permits for Sections 2 and 3 of the I-69 highway between Evansville and Indianapolis, Indiana ELPC filed the complaint in the Section 3 lawsuit (Case No 1 11-cv-0202) on behalf of the organizations on February 9, 2011, and the complaint in the Section 2 lawsuit (Case No 1 11-cv-1387) on October 14, 2011 Plaintiffs have requested that the Court declare the Section 404 permits unlawful and enjoin further work on the highway The Indiana Department of Transportation intervened as a Defendant-Intervenor in both lawsuits On July 24, 2012, the Court entered a final Opinion and Order in the Section 3 case denying Plaintiffs' motion for summary judgment and granting Defendants' cross-motions for summary judgment The Section 2 lawsuit is still pending as of June 2012

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Environmental Law and Policy Center of the Midwest

Employer identification number
36-3866530

Part I **Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization Yes	No
(1) Environmental Law and Policy Center Action Fund 35 East Wacker Drive Suite 1600 Chicago, IL 606012208 26-4767097	Environmental advocacy	IL	501(c)(4)		Environmental Law & Policy Center of the Midwest	Yes	

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V **Transactions With Related Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

			Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	**1a**		No
b	Gift, grant, or capital contribution to related organization(s)	**1b**	Yes	
c	Gift, grant, or capital contribution from related organization(s)	**1c**		No
d	Loans or loan guarantees to or for related organization(s)	**1d**		No
e	Loans or loan guarantees by related organization(s)	**1e**		No
f	Sale of assets to related organization(s)	**1f**		No
g	Purchase of assets from related organization(s)	**1g**		No
h	Exchange of assets with related organization(s)	**1h**		No
i	Lease of facilities, equipment, or other assets to related organization(s)	**1i**		No
j	Lease of facilities, equipment, or other assets from related organization(s)	**1j**		No
k	Performance of services or membership or fundraising solicitations for related organization(s)	**1k**	Yes	
l	Performance of services or membership or fundraising solicitations by related organization(s)	**1l**		No
m	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1m**	Yes	
n	Sharing of paid employees with related organization(s)	**1n**	Yes	
o	Reimbursement paid to related organization(s) for expenses	**1o**		No
p	Reimbursement paid by related organization(s) for expenses	**1p**		No
q	Other transfer of cash or property to related organization(s)	**1q**		No
r	Other transfer of cash or property from related organization(s)	**1r**		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	**(b)** Transaction type(a-r)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1) Environmental Law and Policy Center Action Fund	B	100,000	Cost
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 36-3866530
Name: Environmental Law and Policy Center of the Midwest

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 425,214 including grants of $ 100,000) (Revenue $ 27,859)
4) Environmental Markets5) Global Warming Solutions6) Other Projects