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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013 , 2013, and ending 06-30-2014

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 province, country, and ZIP or foreign postal code
Chicago, IL 606012208

D Employer identification number
36-3866530

E Telephone number
(312) 673-6500

G Gross receipts $ 6,906,603

F Name and address of principal officer
Howard A Learner
35 East Wacker Drive No 1600
Chicago, IL 606012208

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

H(b) Are all subordinates 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 2013 (Part V, line 2a)	5	56
6	Total number of volunteers (estimate if necessary)	6	5
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)	6,028,641	6,512,271
	9	Program service revenue (Part VIII, line 2g)	160,565	134,715
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	225,794	233,367
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-126,075	-66,257
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,288,925	6,814,096
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	362,400	231,098
	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)	3,890,859	4,428,539
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶306,443		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,737,499	1,545,615
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	5,990,758	6,205,252
	19	Revenue less expenses Subtract line 18 from line 12	298,167	608,844
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	14,560,483	16,547,102
	21	Total liabilities (Part X, line 26)	1,216,940	1,236,554
	22	Net assets or fund balances Subtract line 21 from line 20	13,343,543	15,310,548

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

****** 2015-03-30
Signature of officer Date

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Zack Fortsch				P00052725

Firm's name ▶ MCGLADREY LLP — Firm's EIN ▶ 42-0714325

Firm's address ▶ 1 S WACKER DRIVE STE 800 CHICAGO, IL 60606 — 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 or note to any line 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 resources We are public interest environmental entrepreneurs who engage in creative business dealmaking with diverse interests to put into practice our belief that environmental progress and economic development can be achieved together ELPC's multidisciplinary staff of talented and experienced public interest attorneys, environmental business specialists, policy advocates, and communications specialists bring a strong and effective combination of skills to solve environmental problems

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ **Yes** ☑ **No**

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 3,420,468 including grants of $ 231,098) (Revenue $ 93,403)

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 $ 613,753 including grants of $) (Revenue $ 10,552)

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 $ 667,876 including grants of $) (Revenue $ 22,441)

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 $ 564,842 including grants of $) (Revenue $ 8,319)

Environmental Markets, Global Warming Solutions, and Other Projects

4d Other program services (Describe in Schedule O)

(Expenses $ 564,842 including grants of $) (Revenue $ 8,319)

4e **Total program service expenses ▶** 5,266,939

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 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	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, line 10? *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 and XII*	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 and XII 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, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts 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 other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts 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 (see instructions)*	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 hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

		Line	Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government 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 or 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, line 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 lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *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 direct or indirect 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, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *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 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	32			
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	56			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
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" to line 3b, 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, securities account, or other financial 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 as charitable contributions?			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.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *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 or note to any line 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 . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	**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**		No
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 this 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 ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, 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 or note to any line in this Part VII . . . . ☐

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

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

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

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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: 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 & Assistant Treasurer	60 00 1 00	X		X				317,554	0	40,953
(2) Nancy Loeb Chair	4 00 50	X		X				0	0	0
(3) Daniel Levin Vice-Chair	1 00	X		X				0	0	0
(4) Cameron S Avery Treasurer & Secretary	2 00	X		X				0	0	0
(5) Brady C Williamson Chair of the Litigation Committee	1 00	X		X				0	0	0
(6) Robert L Graham Chair of the Nominating Committee	1 00	X		X				0	0	0
(7) Harry W Drucker Director	1 00 50	X						0	0	0
(8) Richard Day Past Director	1 00 50	X						0	0	0
(9) Ellen C Craig Director	1 00	X						0	0	0
(10) Manny Flores Director	1 00	X						0	0	0
(11) Stan Goldblatt Director	1 00	X						0	0	0
(12) Scott Heidepriem Director	1 00	X						0	0	0
(13) Lois Lipton Director	1 00	X						0	0	0
(14) William McNary Director	1 00 50	X						0	0	0
(15) Knute Nadelhoffer Director	1 00	X						0	0	0
(16) Smita Shah Director	1 00	X						0	0	0
(17) Andrew Ross 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 (list any hours for related organizations below dotted line)	(C) 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) David Wilhelm Director	1 00 50	X						0	0	0
(19) Kevin Brubaker Deputy Director	50 00 50			X				166,259	0	39,457
(20) Linda Lipton Director of Development	50 00					X		172,555	0	14,118
(21) Karen Torrent Federal Legislative Director	50 00					X		140,205	0	17,096
(22) Allen Grosboll Co-Legislative Director	50 00					X		126,231	0	32,082
(23) Robert Kelter Senior Attorney	50 00					X		134,643	0	13,218
(24) Jill Mittenhauser Dir of Marketing & Communications	50 00					X		116,322	0	38,835

		(D)	(E)	(F)
1b	Sub-Total . . . ▶			
c	Total from continuation sheets to Part VII, Section A . . . ▶			
d	Total (add lines 1b and 1c) . . . ▶	1,173,769	0	195,759

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 ▶8

			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 1800 Parmenter Street Middleton WI 53562	Expert Analysis and Testimony	135,807

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**

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

Section	Line	Description	Ref / Business Code	Amount	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	169,475				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	6,342,796				
	g	Noncash contributions included in lines 1a-1f $		6,618				
	h	**Total.** Add lines 1a-1f ▶			6,512,271			
Program Service Revenue			Business Code					
	2a	Energy Project	900099		93,069	93,069		
	b	Trans & Land Use	900099		22,441	22,441		
	c	Wild & Natural Places	900099		10,552	10,552		
	d	Other income	900099		8,653	8,653		
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f ▶			134,715			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶			233,367			233,367
	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						
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss) ▶						
	8a	Gross income from fundraising events (not including $ 169,475 of contributions reported on line 1c) See Part IV, line 18	a	26,250				
	b	Less direct expenses	b	92,507				
	c	Net income or (loss) from fundraising events ▶			-66,257			-66,257
	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 ▶			6,814,096	134,715	0	167,110

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	231,098	231,098		
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	388,778	336,635	30,803	21,340
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	3,154,239	2,731,193	249,912	173,134
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	231,568	200,510	18,347	12,711
9 Other employee benefits	403,654	349,517	31,982	22,155
10 Payroll taxes	250,300	216,730	19,831	13,739
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	20,060	18,061	1,790	209
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	378,866	341,104	33,811	3,951
12 Advertising and promotion				
13 Office expenses	251,179	116,953	124,254	9,972
14 Information technology	22,297	19,266	1,815	1,216
15 Royalties . .				
16 Occupancy	439,118	383,162	33,396	22,560
17 Travel	215,459	182,280	24,183	8,996
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	65,061	33,551	23,912	7,598
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	67,956	58,885	5,274	3,797
23 Insurance	25,863	22,231	2,199	1,433
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a Public Awareness	47,254	21,372	22,966	2,916
b				
c				
d				
e All other expenses	12,502	4,391	7,395	716
25 **Total functional expenses.** Add lines 1 through 24e	6,205,252	5,266,939	631,870	306,443
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		625,758	1	797,282
	2	Savings and temporary cash investments		1,957,547	2	881,828
	3	Pledges and grants receivable, net		1,840,800	3	2,936,520
	4	Accounts receivable, net			4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		49,848	9	50,331
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,686,141			
	b	Less accumulated depreciation	10b 727,112	1,088,704	10c	959,029
	11	Investments—publicly traded securities		8,997,826	11	10,922,112
	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)		14,560,483	16	16,547,102
Liabilities	17	Accounts payable and accrued expenses		283,089	17	386,211
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D . .			21	
	22	Loans and other payables to 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		933,851	25	850,343
	26	**Total liabilities.** Add lines 17 through 25		1,216,940	26	1,236,554
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		9,878,651	27	11,195,492
	28	Temporarily restricted net assets		3,464,892	28	4,115,056
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), 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		13,343,543	33	15,310,548
	34	Total liabilities and net assets/fund balances		14,560,483	34	16,547,102

Part XI **Reconcilliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,814,096
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,205,252
3	Revenue less expenses Subtract line 2 from line 1	3	608,844
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	13,343,543
5	Net unrealized gains (losses) on investments	5	1,346,487
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	11,674
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	15,310,548

Part XII **Financial Statements and Reporting**

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ 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
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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		

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

OMB No 1545-0047

2013

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 described in **section 170(b)(1)(A)(i).**

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

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

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

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

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

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

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

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

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

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box 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 - Non-functionally integrated

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 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 monetary support
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	6,165,707	6,102,769	4,178,358	6,028,641	6,512,271	28,987,746
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	6,165,707	6,102,769	4,178,358	6,028,641	6,512,271	28,987,746
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)						4,968,090
6 **Public support.** Subtract line 5 from line 4						24,019,656

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	6,165,707	6,102,769	4,178,358	6,028,641	6,512,271	28,987,746
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	175,909	174,329	151,458	225,794	233,367	960,857
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						29,948,603

12 Gross receipts from related activities, etc (see instructions) | **12** | 938,501

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 2013 (line 6, column (f) divided by line 11, column (f)) | **14** | 80 200 %

15 Public support percentage for 2012 Schedule A, Part II, line 14 | **15** | 81 780 %

16a **33 1/3% support test—2013.** 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—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** 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—2012.** 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 Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** 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—2012.** 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.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test	

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

OMB No 1545-0047

2013

Open to Public Inspection

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, Part V, 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 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 function activities ▶ $

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

4 Did the filing organization file **Form 1120-POL** for this year? ☐ 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)	33,905	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	334,243	
c	Total lobbying expenditures (add lines 1a and 1b)	368,148	
d	Other exempt purpose expenditures	5,929,611	
e	Total exempt purpose expenditures (add lines 1c and 1d)	6,297,759	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	464,888	

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)	116,222	
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)** 2010	**(b)** 2011	**(c)** 2012	**(d)** 2013	**(e)** Total
2a	Lobbying nontaxable amount	435,477	423,902	458,092	464,888	1,782,359
b	Lobbying ceiling amount (150% of line 2a, column(e))					2,673,539
c	Total lobbying expenditures	282,883	388,167	435,767	368,148	1,474,965
d	Grassroots nontaxable amount	108,869	105,976	114,523	116,222	445,590
e	Grassroots ceiling amount (150% of line 2d, column (e))					668,385
f	Grassroots lobbying expenditures	97,201	99,729	28,675	33,905	259,510

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(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?			
j	Total Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation

Part IV **Supplemental Information *(continued)***

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, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

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

			Held at the End of the Year
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, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

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

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

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

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶

The percentages in lines 2a, 2b, and 2c should equal 100%

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

		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 XIII the intended uses of the organization's endowment funds

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

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		1,359,328	483,128	876,200
d Equipment		326,813	243,984	82,829
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				959,029

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

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

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

1 (a) Description of liability	(b) Book value
Federal income taxes	
Deferred rent	850,343
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	850,343

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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

Return Reference	Explanation
Part X, Line 2	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 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 ELPC files Forms 990 in the U S federal jurisdiction and the State of Illinois The ELPC is generally no longer subject to examination by the Internal Revenue Service for years before 2011

Part XIII Supplemental Information ***(continued)***

Return Reference	Explanation

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

OMB No 1545-0047

2013

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. Form 990-EZ filers are not required to complete this part.

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

- a ☐ Mail solicitations
- b ☐ Internet and email 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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(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
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. 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	195,725			195,725
	2 Less Contributions	169,475			169,475
	3 Gross income (line 1 minus line 2)	26,250			26,250
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	74,917			74,917
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	17,590			17,590
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(92,507)
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-66,257

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 Subtract line 7 from line 1, 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 Enter 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 of the third party

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 **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493089004015

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

OMB No 1545-0047

2013

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. Part II can be duplicated 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
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 6

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

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. Part III can be duplicated if additional space is needed.

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

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

Return Reference	**Explanation**
Part I, Line 2	The grantee must follow up with the organization with a report that explains the use of grant funds awarded to them

Additional Data

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

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Environmental Law and Policy Center Action Fund 35 East Wacker Drive Suite 1600 Chicago, IL 60601	26-4767097	501(c)(4)	100,000				To promote environmental protection

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Sierra Club Illinois Chapter 70 E Lake Street Chicago, IL 60601	94-6069890	501(c)(4)	24,500				To promote clean air policy

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Respiratory Health Association 1440 W Washington Boulevard Chicago, IL 60607	36-2222687	501(c)(3)	23,500				To promote clean air policy

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Prairie Rivers Network 1902 Fox Drive Suite G Champaign,IL 61820	37-6085905	501(c)(3)	19,500				To promote clean air policy

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Natural Resources Defense Council Inc 1152 15th Street NW Suite 300 Washington, DC 20005	13-2654926	501(c)(3)	16,500				To promote clean air policy

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Faith in Place 70 E Lake Street Suite 920 Chicago, IL 60601	36-4540756	501(c)(3)	14,500				To promote clean air policy

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Iowa Environmental Council 521 E Locust Street Suite 220 Des Moines, IA 50309	42-1436090	501(c)(3)	13,598				To promote clean water policy

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Intertribal Council on Utility Policy PO Box 224 St Pierre, SD 57532	20-1957457		10,000				To promote renewable energy

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
Center for Rural Affairs 145 Main Street PO Box 136 Lyons, NE 68038	47-0553823	501(c)(3)	5,000				To promote renewable energy

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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, line 23.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

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

Employer identification number
36-3866530

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☑ Health or social club dues or initiation fees ☐ 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 or provision of all of 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 directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☑ Compensation committee ☐ Independent compensation consultant ☑ Form 990 of other organizations ☐ Written employment contract ☑ Compensation survey or study ☑ 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**	Yes	
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 Regulations 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 duplicate copies if additional space is 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, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)Howard A Learner President & Assistant Treasurer	(i)	307,034	10,250	270	21,343	19,610	358,507	0
	(ii)	0	0	0	0	0	0	0
(2)Kevin Brubaker Deputy Director	(i)	160,739	5,250	270	19,885	19,572	205,716	0
	(ii)	0	0	0	0	0	0	0
(3)Linda Lipton Director of Development	(i)	161,805	10,250	500	13,664	454	186,673	0
	(ii)	0	0	0	0	0	0	0
(4)Karen Torrent Federal Legislative Director	(i)	139,685	250	270	10,545	6,551	157,301	0
	(ii)	0	0	0	0	0	0	0
(5)Allen Grosboll Co-Legislative Director	(i)	125,981	250	0	19,543	12,539	158,313	0
	(ii)	0	0	0	0	0	0	0
(6)Jill Mittenhauser Dir of Marketing & Communications	(i)	105,802	10,250	270	19,330	19,505	155,157	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
Part I, Line 1a	ELPC pays all employees $50/month toward health club membership The benefit is treated as taxable
Part I, Line 7	The Executive Committee determines any bonus for the President and Executive Director The Executive Director, in consultation with the Executive Committee, determines bonuses for all other employees

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

OMB No 1545-0047

2013

Open to Public Inspection

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

Return Reference	Explanation	
	Form 990, Additional Disclosure	The Environmental Law & Policy Center was involved in the following litigation during FY 2014 (July 1, 2013 June 30, 2014) Unless otherwise noted, court-awarded fees were not recovered in any of these cases during FY 2014 CLEAN AIR Freeman et al v Grain Processing Corporation (Iowa Supreme Court No 13-0723) A group of citizens brought multiple causes of action against Grain Processing Corporation ("GPC") for air pollution emitted from its Muscatine operations The Iowa district court ruled for GPC on summary judgment and held that the Clean Air Act preempted state common law claims The Plaintiffs appealed to the Iowa Supreme Court On July 29, 2013, ELPC filed an amicus curiae brief on behalf of ELPC and the Iowa Environmental Council supporting the Plaintiffs' position and arguing that the lower court's ruling would erode common law protections for public health and the environment On June 13, 2014, the Iowa Supreme Court issued an opinion reversing the district court and remanding the case GPC appealed the case to the United States Supreme Court, which subsequently denied review Natural Resources Defense Council, Inc , et al v Illinois Power Resources, LLC, et al , Case No 1 13-cv-01181 (United States District Court, Central District of Illinois) ELPC attorneys represent ELPC, Sierra Club and the Respiratory Health Association in litigation alleging Clean Air Act violations at the E D Edwards Coal Plant in Bartonville, Illinois, operated by subsidiaries of Dynegy Plaintiffs allege that the Plant has violated its emission limits on opacity and particulate matter on thousands of occasions The case was filed in April 2013 and is pending as of July 2014 The parties are engaged in factual discovery, which is set to close in May 2015 North Dakota et al v Heydinger et al , No 11-cv-3232 (U S District Court, District of Minn), on appeal, Nos 14-2156, 14-2251 (U S Court of Appeals, 8th Circuit) North Dakota, the Industrial Commission of North Dakota, the Lignite Energy Council, Basin Electric Power Cooperation, The North American Coal Corporation, Great Northern Properties, LP, Missouri Basin Municipal Power Agency, and Minnkota Power Cooperative, Inc challenged the constitutionality of Minnesota's Next Generation Electricity Act ("NGEA") On September 20, 2013, ELPC and other environmental groups filed an amicus brief in the case in support of the constitutionality of the NGEA On April 18, 2014, the district court judge entered an opinion and order holding that the NGEA is unconstitutional and granting summary judgment to the plaintiffs This case is on appeal before the Eighth Circuit CLEAN WATER City of Greenville, et al v Syngenta Crop Protection, Inc et al, Appeal No 13-1626 (United States Court of Appeals, 7th Circuit) In April 2013, after the Court 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) issued its final order concerning ELPC and Prairie Rivers Network's April 2011 motion to unseal documents filed in that case ELPC and Prairie Rivers Network appealed that Court's denial of their August 2011 motion for reconsideration to the United States Court of Appeals for the Seventh Circuit Oral argument was heard on September 10, 2013 As of June 30, 2014, the appeal remains pending before the Seventh Circuit United States et al v Metropolitan Water Reclamation District of Greater Chicago, No 14-1776 (United States Seventh Circuit Court of Appeals) On December 14, 2011, the United States Environmental Protection Agency (U S EPA),the State of Illinois, and the Metropolitan Water Reclamation District of Greater Chicago lodged a Consent Decree with the United States District Court for the Northern District of Illinois related to MWRD's combined sewer overflows The Department of Justice accepted public comments on the consent decree through March 21, 2012 ELPC was among eight public interest environmental groups who submitted joint comments on the proposed settlement On March 20, 2012 ELPC and four other public interest environmental groups filed a motion to intervene in the case The motion to intervene was granted on August 8, 2012 After reviewing public comments, the United States moved to enter the Consent Decree on June 7, 2013 After discovery and briefing, this case was decided on January 6, 2014 On April 9, 2014, ELPC and other environmental appealed the District Court's entry of the consent decree to resolve Clean Water Act violations associated with the Metropolitan Water Reclamation District of Greater Chicago's combined sewer overflows Our initial appellate brief was filed on June 19, 2014 and awaits responsive briefing In re Edison Mission Energy, LLC, et al , No 12-49219 (JPC) (United States Bankruptcy Court, Northern District of Illinois) In December 2012, Edison Mission Energy, along with numerous of its subsidiaries including Midwest Generation

Return Reference	Explanation	
	Form 990, Additional Disclosure	, LLC, sought bankruptcy protection under Chapter 11 of the Bankruptcy Code in the United State Bankruptcy Court of the Northern District of Illinois In February 2013, ELPC filed a motion with the United States Bankruptcy Court of the Northern District of Illinois seeking relief from the automatic stay of its case before the Illinois Pollution Control Board ("IPCB") alleging that Midwest Generation, LLC violated groundwater and open dumping standards due to contamination from coal ash at four of its coal-fired power plants Ruling from the bench in March 2013, the Bankruptcy Judge granted that motion in part, ordering that the stay be lifted for purposes of resolution of the motion to dismiss pending in the case before the IPCB In October 2013, the IPCB denied the motion to dismiss, and ELPC filed a renewed motion before the Bankruptcy Court to lift the stay as to the remainder of the IPCB groundwater case The Bankruptcy Court granted ELPC's motion in December 2013, allowing ELPC's groundwater case to proceed before the IPCB In April 2014, the Bankruptcy Court approved a plan allowing Edison Mission Energy, as well as some of its subsidiaries including Midwest Generation, LLC, to emerge from bankruptcy Gulf Restoration Network et al v McCarthy, No 13-31214 (United States Court of Appeals, 5th Circuit) ELPC is participating in this lawsuit challenging the United States Environmental Protection Agency's denial of a rulemaking petition requesting that the Agency set numeric water quality standards for nitrogen and phosphorus for states in the Mississippi River Basin U S District Judge Jay Zainey granted plaintiffs' motion for summary judgment requiring U S EPA to render a "determination" whether federal nutrient criteria were necessary to meet the requirements of the CWA U S EPA appealed, arguing that the decision was vested to the Agency's unreviewable discretion The case is fully briefed, and the parties are awaiting a decision from the U S Court of Appeals for the Fifth Circuit Sierra Club v Indiana Department of Environmental Management, Indiana Office of Environmental Adjudication, and Peabody Midwest Mining, LLC, Cause No 49F12-1310-MI-17360 (Marion County Superior Court, Environmental Division, Court No F12) 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 ELPC moved for summary judgment in July 2011, and oral argument was heard on April 30, 2013 The administrative law judge issued a decision on September 11, 2013 On October 10, 2013, ELPC attorneys filed an appeal of the decision of the Indiana Office of Environmental Adjudication regarding pollution discharges from the Bear Run Mine The case was briefed, and oral argument was held on June 30, 2014 Iowa Farm Bureau Federal et al v Iowa Environmental Protection Commission et al, (File No CV8371 (Iowa District Court, Polk County) (Supreme Court No 12-0827)

Return Reference	Explanation	
	Form 990, Additional Disclosure (continued)	ELPC attorneys represent the Iowa Environmental Council (IEC) as an intervening party in t he Iowa Farm Bureau's state court challenge to Iowa's Clean Water Act antidegradation stan dards Plaintiffs claimed that IEC's w ater program director Susan Heathcote has a conflict of interest and should have abstained from an Iowa Environmental Protection Commission vo te 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 com munications 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 ELPC filed its appellate brief November 28, 2012 ELPC a ttorneys presented oral arguments before the Iowa Supreme Court on October 9, 2013 The ca se w as still aw aiting decision as of June 30, 2014 Prairie Rivers Netw ork, Natural Resour ces Defense Council, Sierra Club, Environmental Law & Policy Center, Friends of Chicago Ri ver, and Gulf Restoration Netw ork v Illinois Environmental Protection Agency and Metropol itan Water Reclamation District of Greater Chicago (O'Brien Plant, Permit No 28088), PCB 14-106 (Illinois Pollution Control Board), Prairie Rivers Netw ork, Natural Resources Defen se Council, Sierra Club, Environmental Law & Policy Center, Friends of Chicago River, and Gulf Restoration Netw ork v Illinois Environmental Protection Agency and Metropolitan Wate r Reclamation District of Greater Chicago (Calumet Plant, Permit No 28061), PCB 14-107 (I llinois Pollution Control Board), and Prairie Rivers Netw ork, Natural Resources Defense Co uncil, Sierra Club, Environmental Law & Policy Center, Friends of Chicago River, and Gulf Restoration Netw ork v Illinois Environmental Protection Agency and Metropolitan Water Rec lamation District of Greater Chicago (Stickney Plant, Permit No 28053), PCB 14-108 (Illin ois Pollution Control Board) ELPC and other petitioners initiated these third-party appea ls of three NPDES permits issued to the Metropolitan Water Reclamation District of Greater Chicago for operation of three of its Water Reclamation Plants Separate petitions to the Illinois Pollution Control Board w ere filed on January 27, 2014, alleging similar deficie ncies in each of the three permits issued by the Illinois Environmental Protection Agency The cases w ere consolidated on March 6, 2014 A briefing schedule w as established for the second half of 2014 People of the State of Illinois v Freeman United Coal Mining Co LL C, and Springfield Coal Co LLC, PCB 2010-061 (Illinois Pollution Control Board) ELPC att orneys represent tw o citizen groups in a case to enforce penalties for several hundred Nat ional Pollutant Discharge Elimination System permit violations at a coal mine in central I llinois ELPC sent a notice of intent to sue the coal mine operators under the citizen sui t provisions of the Clean Water Act, w hich prompted the Illinois Attorney General to file an enforcement action before the Illinois Pollution Control Board prior to the expiration of the notice period ELPC attorneys represent the citizen groups w ho moved to intervene i n the State's case in February 2010 and w ere granted leave to intervene in April 2010 ELP C's clients prevailed on summary judgment for liability in November 2012 Penalties w ill b e assessed follow ing a future hearing focused on this issue Prairie Rivers Netw ork and Si erra Club v Illinois Environmental Protection Agency and Springfield Coal Co LLC, PCB 13 -67 (Illinois Pollution Control Board) ELPC attorneys represent tw o citizen groups in a t hird-party appeal of an NPDES permit renew al issued to the Industry Mine The petition w as filed on May 31, 2013 before the Illinois Pollution Control Board, alleging that the Illi nois Environmental Protection Agency failed to comply w ith various state and federal w ater quality standards w hen it issued the permit The case has been stayed pending the resolut ion of the enforcement case in IPCB 10-61 Prairie Rivers Netw ork and Sierra Club v Illin ois Environmental Protection Agency and Peabody Gatew ay North Mining LLC, PCB 13-21 (Illi nois Pollution Control Board) ELPC attorneys represent tw o citizen groups in a third-part y appeal of an NPDES permit renew al issued to the Gatew ay Mine The petition w as filed on November 15, 2012 before the Illinois Pollution Control Board, alleging that the Illinois Environmental Protection Agency failed to comply w ith various state and federal w ater qual ity standards w hen it issued the permit The case w as settled, and a motion for voluntary dismissal w as filed on June 17, 2014 Sierra Club, Environmental Law & Policy Center, Prai rie Rivers Netw ork and Citizens Against Ruining the Environment vs Midw est Generation, LL C, PCB 2013-015 (Illinois Pollution Control Board) In October 2012, ELPC attorneys, on be half of ELPC, the Sierra Club, and Prairie Rivers

Return Reference	Explanation	
	Form 990, Additional Disclosure (continued)	Network, filed an administrative enforcement action before the Illinois Pollution Control Board alleging hundreds of violations of Illinois groundwater and opening dumping standards as a result of contamination from coal ash from four Midwest Generation coal plants Later that month, Midwest Generation filed a motion to dismiss the complaint In December 2012, before the Illinois Pollution Control Board had received full briefing on that motion, Midwest Generation sought bankruptcy protection under Chapter 11 of the Bankruptcy Code, automatically staying the case pursuant to the bankruptcy code In February 2013, ELPC filed a motion with the United States Bankruptcy Court of the Northern District of Illinois to lift the stay of the groundwater contamination case before the Illinois Pollution Control Board Ruling from the bench in March 2013, the Bankruptcy Judge granted that motion in part, ordering that the stay be lifted for purposes of resolution of the motion to dismiss pending in the case In October 2013, the Illinois Pollution Control Board denied Midwest Generation's motion to dismiss, and in December 2013 the Bankruptcy Court lifted the stay as to the remainder of the groundwater contamination suit, allowing the suit to proceed before the Illinois Pollution Control Board As of July 2014, discovery in that suit is underway FEDERAL ENERGY REGULATORY COMMISSION CASES ELPC intervenes frequently in proceedings before the Federal Energy Regulatory Commission (FERC) regarding transmission, reliability must-run, and wholesale market structure issues In FY 2014, ELPC attorneys worked on the following cases -Midcontinent Independent System Operator, Inc submits tariff filing per 35 13(a)(2)(iii) 2014-04-15 SA 6507 White Pine SSR Agreement to be effective 4/16/2014 , FERC Docket ER14-1724 -Midcontinent Independent System Operator, Inc submits tariff filing per 35 13(a)(2)(iii) 2014-04-15_Schedule 43H - White Pine SSR, FERC Docket ER14-1725 -Midcontinent Independent System Operator, Inc submits tariff filing per 35 13(a)(2)(iii) 07-11-2013 SA 6502 Ameren-MISO SSR Agreement, FERC Docket ER13-1962-000 -Formal Complaint of FirstEnergy Service Company, FERC Docket EL14-55 -AmerenEnergy Resources Generating Company Formal Complaint and Request for Fast-Track Processing, FERC Docket EL13-76 -Midcontinent Independent System Operator, Inc submits tariff filing per 35 13 (a)(2)(iii) 2014-01-31_SA 6506 Presque Isle SSR Agreement, FERC Docket ER14-1242 -Public Service Commission of Wisconsin Formal Complaint, FERC Docket EL14-34 STATE COURT CASES Iowa Supreme Court In re SZ Enterprise, LLC d/b/a Eagle Point Solar, Docket No DRU-2012-001 ELPC attorneys represented a broad state and national solar coalition in proceedings before the Iowa Utilities Board regarding "third-party" financing structures that are increasingly used to develop projects in leading solar markets ELPC represented the solar coalition as interveners in an appeal to Iowa District Court On March 29, 2013, the Iowa District Court overturned the Iowa Utilities Board's ruling that effectively prohibited third-party power purchasing agreements (SZ Enterprises, LLC v Iowa Utilities Board, no CV 9166 (Polk County District Court)) The Iowa Utilities Board, the investor-owned utilities and the rural electric cooperatives filed a notice of appeal to the Iowa Supreme Court (No 13-0642) ELPC filed its appellate brief August 19, 2013, and the parties finalized the appendix in September 2013 ELPC attorneys presented oral arguments before the Iowa Supreme Court on January 22, 2014 The case was still awaiting decision as of June 30, 2014

Return Reference	Explanation	
	Form 990, Additional Disclosure (continued)	Supreme Court of Ohio Environmental Law & Policy Center v Public Utilities Commission of Ohio (PUCO), No 2013-0513 (Supreme Court of Ohio) ELPC is appealing a PUCO decision app roving FirstEnergy's electric security plan ELPC is claiming that the decision is unlaw fu l because FirstEnergy did not follow PUCO rules in filing a completed application and test imony supporting the application In the Matter of the Application of Champaign Wind, LLC, for a Certificate to Construct a Wind-Pow ered Electric Generating Facility in Champaign, Count, Ohio, No 2013-1874 (Supreme Court of Ohio) ELPC, along w ith other environmental o rganizations, filed an amicus brief in support of the Ohio Pow er Siting Board's decision t o approve the siting of the w ind farm ELPC argued that Ohio's renew able portfolio standar d did not violate the dormant Commerce Clause The Ohio Supreme Court has not yet set a da te for oral argument or ruled on the case -In the Matter of the Adoption of Rules for Alt ernative and Renew able Energy Technology, Resources, and Climate Regulations, and Review o f Chapters 4901 5-1, 4901 5-5, and 4901 5-7 of the Ohio Administrative Code, Pursuant to A mended Substitute Senate Bill No 221 Case no 2013-1472 (Supreme Court of Ohio) -In the Matter of the Review of the Alternative Energy Rider Contained in the Tariffs of Ohio Edi son Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company, C ase No 13-2026 STATE PUBLIC UTILITY COMMISSION CASES ELPC intervenes frequently in state public utilities regulatory commission proceedings regarding electric and natural gas uti lity rate regulation, renew able energy and energy efficiency issues, and terms of service ELPC w orks in these cases to improve energy efficiency and renew able energy policies and programs at the state level In FY 2014, ELPC attorneys w orked on the follow ing cases Ill inois Commerce Commission -Illinois Commerce Commission On Its Ow n Motion vs Commonw ealth Edison Company re Investigation regarding progress in Implementing the Advanced Metering Infrastructure Deployment Plan, Illinois Commerce Commission Docket No 13-0285 -Approva l of the Energy Efficiency and Demand Response Plan Pursuant to Section 8-103(f) of the Pu blic Utilities Act, Commonw ealth Edison, Illinois Commerce Commission Docket No 13-0495 -Approval of the Energy Efficiency and Demand-Response Plan pursuant to 220 ILCS 5/8-103 a nd 220 ILCS 5/8-104, Ameren Illinois Company, Illinois Commerce Commission Docket No 13-0 498 -Approval of its Energy Efficiency Portfolio and Plan Pursuant to Sections 8-103(e) a nd (f) and 8-104(e) and (f) of the Public Utilities Act, Illinois Department of Commerce a nd Economic Opportunity, Docket No 13-0499 -Illinois Commerce Commission on Its Ow n Moti on re Investigation of Applicability of Sections 16 122 and 16 108 of the Public Utilitie s Act, Docket No 13-0506 -Application pursuant to Section 8-104 of the Public Utilities Act for Consent to and Approval of an Energy Efficiency Plan, Northern Illinois Gas Compan y d/b/a Nicor Gas Company, Illinois Commerce Commission Docket No 13-0549 -Petition purs uant to Section 8-104 of the Public Utilities Act to Submit an Energy Efficiency Plan, Nor th Shore Gas Company and The Peoples Gas Light and Coke Company, Illinois Commerce Commiss ion Docket No 13-0550 -The Citizens Utility Board and The Environmental Law and Policy C enter Petition to Initiate Rulemaking With notice and Comment for Approval of Certain Amen dments to Illinois Administrative Code Part 466 Concerning Interconnection Standards for D istributed Generation, Docket No 14-135 -Illinois Commerce Commission on Its Ow n Motion v s Commonw ealth Edison Company re Investigation of Commonw ealth Edison Company's cost of service for low -use customers in each residential class, Docket No 14-0384 -Wisconsin Ene rgy Corporation, Integrys Energy Group, Inc , Peoples Energy, LLC, The Peoples Gas Light a nd Coke Company, North Shore Gas Company, ATC Management Inc , and American Transmission C ompany LLC re Application pursuant to Section 7-204 of the Public Utilities Act for autho rity to engage in a Reorganization, to enter into agreements w ith affiliated interests pur suant to Section 7-101, and for such other approvals as may be required under the Public U tilities Act to effectuate the Reorganization, Docket No 14-0496 Iow a Utilities Board -I n re Interstate Pow er & Light Company, Docket No TF-2012-0546, ELPC filed to highlight c oncerns w ith the methodology of Interstate Pow er & Light Company's (IPL) PURPA avoided cos t tariff filing -In re MidAmerican Energy Company, Docket No TF-2012-0574, ELPC filed t o highlight concerns w ith the methodology of MidAmerican's PURPA avoided cost tariff filin g -In re Interstate Pow er & Light Company, Docket No GCU-2012-0001, Docket No RPU-2012 -0003, ELPC filed to intervene in IPL's proposed gas plant ELPC intervened primarily to m onitor developments in the proceeding and encourag

Return Reference	Explanation	
	Form 990, Additional Disclosure (continued)	e the new plant be built to maximize integration with renewables ELPC filed exhibits, but did not file testimony The Iowa Utilities Board issued a decision conditionally approvin g the generating station on November 8, 2013 -In re Interstate Power & Light Company, Do cket No EEP-2012-0001, ELPC attorneys filed an intervention on behalf of itself and other environmental intervenors in IPL's five-year energy efficiency plan The Environmental In tervenors have submitted testimony Environmental Intervenors participated in a partial se ttlement agreement to narrow the issues for hearing ELPC participated in hearing on this docket the week of July 29, 2013 ELPC filed briefings in the case in August 2013 The Iow a Utilities Board issued a final order in this docket on December 2, 2013 The parties are moving forward with plan implementation and settlement items in accordance with the Board order -In re MidAmerican Energy Company, Docket No EEP-2012-0002, ELPC attorneys filed an intervention on behalf of itself and other environmental intervenors in MidAmerican's five-year energy efficiency plan The Environmental Intervenors have submitted testimony Environmental Intervenors participated in a partial settlement agreement to narrow the iss ues for hearing ELPC participated in hearing on this docket the week of August 28, 2013 ELPC filed briefings in September, 2013 The Iowa Utilities Board issued a final order in this docket on December 16, 2013 The parties are moving forward with plan implementation and settlement items in accordance with the Board order -In re MidAmerican Energy Compan y, Docket No RPU-2013-0004, ELPC attorneys filed an intervention in MidAmerican's rate ca se to address rate change impacts on combined heat and power, the use of LED streetlights and the potential impact of rate changes on energy efficiency and renewables ELPC filed t estimony on select issues ELPC participated in a partial settlement agreement that addres sed our main issues in the docket ELPC participated in the hearing on this docket the wee k of December 2, 2013 The Iowa Utilities Board issued an order on March 17, 2014 approvin g the settlement and addressing other issues in the case -In re Interstate Power & Light Company, Docket No EPB-2014-0150, ELPC intervened in Interstate Power & Light Company's (IPL) Emission Plan and Budget docket to advocate for the most effective compliance with e nvironmental regulations including the Clean Power Plan ELPC has participated in discover y Settlement negotiations are ongoing -In re MidAmerican Energy Company, Docket No EPB -2014-156, intervened in MidAmerican Energy Company's Emission Plan and Budget docket to a dvocate for the most effective compliance with environmental regulations including the Cle an Power Plan ELPC has participated in discovery Settlement negotiations are ongoing Mi chigan Public Service Commission -In the Matter, on the Commission's own motion, regarding the regulatory reviews, revisions, determinations and/or approvals necessary for Consumer s Energy Company to fully comply with Public Acts 286 and 295 of 2008, Michigan Public Ser vice Commission Docket No U-17301 -In the Matter, on the Commission's own motion, regard ing the regulatory reviews, revisions, determinations and/or approvals necessary for the D TE Electric Company (f/k/a The Detroit Edison Company) to fully comply with Public Acts 28 6 and 295 of 2008, Michigan Public Service Commission Docket No U-17302

Return Reference	Explanation	
	Form 990, Additional Disclosure (continued)	Public Utilities Commission of Ohio -In the Matter of Ohio Edison Company, The Cleveland E lectric 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 Elect ric Security Plan, PUCO Case No 12-1230-EL-SSO -In the Matter of the Mercantile Customer Pilot Program for Integration of Customer Energy Efficiency or Peak-Demand Reduction Prog rams, PUCO Case No 10-0834-EL-POR -In the Matter of the Application of The Cleveland Ele ctric Illuminating Company, Ohio Edison Company, and the Toledo Edison Company for Approva l of their Energy Efficiency and Peak Demand Reduction Program Plans for 2013 through 2015 , PUCO Case Nos 12-2190-EL-POR, 12-2191-EL-POR, 12-2192-EL-POR -In the Matter of the App lication of Duke Energy Ohio, Inc , for Approval of its Energy Efficiency and Peak Demand Reduction Portfolio Programs, PUCO Case No 13-0431-EL-POR -In the Matter of the Applicat ion of the Dayton Pow er and Light Company for Approval of its Energy Efficiency and Peak D emand Reduction Program Portfolio Plan for 2013 through 2015, PUCO Case Nos 13-0833-EL-PO R, 13-0837-EL-WVR -In the Matter of the Review of the Alternative Energy Rider Contained in the Tariffs of Ohio Edison Company, the Cleveland Electric Illuminating Company, and th e Toledo Edison Company, PUCO Case No 11-5201-EL-RDR -In the Matter of the Commission's Investigation of Ohio's Retail Electric Service Market, PUCO Case No 12-3151-EL-COI -In the Matter of the Application of American Transmission Systems Incorporated for a Certific ate Relative to the Bruce Mansfield-Glenw illow 345 kV Transmission Line Project, PUCO Case No 12-1726-EL-BLN -In the Matter of Aligning Electric Distribution Utility Rate Structu re w ith Ohio's Public Policies to Promote Competition, Energy Efficiency, and Distributed Generation, PUCO Case No 10-3126 -In the Matter of the Ohio Pow er Siting Board's Review of Chapters 4906-1, 4906-5, 4906-7, 4906-11, 4906-13, 4906-15, and 4906-17 of the Ohio Adm inistrative Code PUCO Case No 12-1981 -In the Matter of the Commission's Review of its R ules for Energy Efficiency Programs Contained in Chapter 4901 1-39 of the Ohio Administrat ive Code, PUCO Case No 13-0651 -In the Matter of the Commission's Review of its Rules fo r the Alternative Energy Portfolio Standard Contained in Chapter 4901 1-40 of the Ohio Adm inistrative Code, PUCO Case No 13-0652 -In the Matter of the Annual Verification of the Energy Efficiency and Peak Demand Reductions Achieved by the Electric Distribution Utiliti es Pursuant to R C 4928 66, PUCO Case No 13-1027 -In the Matter of the Energy Efficienc y and Peak Demand Reduction Program Portfolio Status Report of Ohio Edison Company, The Cl eveland Electric Illuminating Company and the Toledo Edison Company, PUCO Case No 13-1185 , 13-1186, 13-1187 -In the Matter of the Application of Ohio Pow er Company to Initiate Ph ase 2 of its gridSMART Project and to Establish the gridSMART Phase 2 Rider, PUCO Case No 13-1939 -In the Matter of the Application of Ohio Pow er Company for Authority to Establis h a Standard Service Offer Pursuant to section 4928 143, Revised Code, in the Form of an E lectric Security Plan, PUCO Case No 13-2385 -In the Matter of the Application of Ohio Po w er Company for Approval of Certain Accounting Authority, PUCO Case No 13-2386 Public Se rvice Commission of Wisconsin -Joint Application of American Transmission Company, LLC and Northern States Pow er Company-Wisconsin, as Electric Public Utilities, for Authority to C onstruct and Operate a New Badger-Coulee 345 kV Transmission Line from the La Crosse Area, in La Crosse County, to the Greater Madison Area in Dane County, Wisconsin, PSCW Docket N o 5-CE-142 -Application of Madison Gas and Electric Company for Authority to Change Elec tric and Natural Gas Rates, PSCW Docket No 3270-UR-120 -Application of Wisconsin Public Service Corporation for Authority to Adjust Electric and Natural Gas Rates, PSCW Docket No 6690-UR-123 -Joint Application of Wisconsin Electric Pow er Company and Wisconsin Gas LL C, both d/b/a We Energies, for Authority to Adjust Electric, Natural Gas, and Steam Rates, PSCW Docket No 5-UR-107 South Dakota Public Utilities Commission -In the Matter of the Consideration of Standards to Govern Avoided Cost Determinations, SDPUC Docket No RM13-00 2 TRANSPORTATION Openlands, et al v U S Department of Transportation, et al , No 1 13 -cv-04950 (United States District Court, Northern District of Illinois) ELPC attorneys re present three environmental organizations in a law suit against the United States Departmen t of Transportation and related agencies and officials involving the proposed Illiana Corr idor highw ay project in northern Illinois and Indiana Plaintiffs filed their complaint on July 10, 2013, alleging that the Defendants violated the National Environmental Protectio n Act (NEPA) by approving the Tier 1 Final Environ

Return Reference	Explanation	
	Form 990, Additional Disclosure (continued)	mental Impact Statement (FEIS) and Record of Decision (ROD) Plaintiffs request that the Court declare the Defendants in violation of NEPA, reverse the FEIS and ROD, and enjoin the Defendants from using the FEIS and ROD in further proceedings ELPC moved for summary judgment on April 22, 2014 The motion is fully briefed Openlands, et al v, Illinois Department of Transportation, et al , No 2014-CH-06630 (Circuit Court of Cook County), No 1 14 -cv-03912 (United States District Court, Northern District of Illinois) ELPC attorneys re present two environmental organizations in a lawsuit against the Illinois Department of Transportation (IDOT) and two regional transportation planning agencies involving the proposed Illiana Corridor highway project in northern Illinois and Indiana Plaintiffs filed their complaint on April 17, 2014, alleging that Defendants violated the Illinois Regional Planning Act (RPA) by carrying forward the project without prior approval by the Chicago Metropolitan Agency for Planning On April 21, 2014, Plaintiffs filed a petition asking for permission to file an amended complaint adding a taxpayer count to the complaint The court granted the petition on April 29, 2014, and Plaintiffs filed an amended complaint the same day Plaintiffs request that the court declare the Defendants in violation of the RPA and enjoin IDOT from continuing to spend public funds on the proposed highway project On May 28, 2014, IDOT removed the case to the United States District Court for the Northern District of Illinois On June 16, 2014, ELPC moved to remand the case to state court On August 6, 2014, the judge of the U S District Court for the Northern District of Illinois issued an order remanding the case to the Circuit Court of Cook County ELPC filed a Motion for Summary Judgment on August 18, 2014 The judge allowed limited factual discovery, which is ongoing

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

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

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 In the course of meetings and activities involving ELPC, any board member or staff member will disclose any interests in a transaction or decision where he/she has a material interest in the outcome or where his/her other affiliations might impair his/her ability to act solely in the best interests of ELPC Attorneys are also expected to follow the rules of professional conduct provided by American Bar Association concerning conflicts of interest A board member will not be permitted to vote on any matter on which he/she has a material interest The executive director shall decide to what extent, if any, a staff member may participate in an activity in which he/she has a material interest

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

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	The governing documents and financial statements are available upon request for the same period of disclosure as set forth in IRC Section 6104(d)

Return Reference	Explanation
Form 990, Part XI, line 9	Transfer of Net Assets 11,674

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

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 (if applicable) 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 entity? 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? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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	(i) Section 512 (b)(13) controlled entity? Yes	(i) No

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

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

			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 or **(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	Dividends from related organization(s)	1f		No
g	Sale of assets to related organization(s)	1g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o	Sharing of paid employees with related organization(s)	1o	Yes	
p	Reimbursement paid to related organization(s) for expenses	1p		No
q	Reimbursement paid by related organization(s) for expenses	1q	Yes	
r	Other transfer of cash or property to related organization(s)	1r		No
s	Other transfer of cash or property from related organization(s)	1s		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 related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1) Environmental Law and Policy Center Action Fund	B	100,000	FMV

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

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation