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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

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

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014 , and ending 06-30-2015

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization Environmental Law and Policy Center of the Midwest		D Employer identification number 36-3866530
	Doing business as		
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number (312) 673-6500
	City or town, state or province, country, and ZIP or foreign postal code Chicago, IL 606012208		G Gross receipts \$ 6,701,199
	F Name and address of principal officer Howard A Learner 35 East Wacker Drive No 1600 Chicago,IL 606012208		
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀(insert no) ☐ 4947(a)(1) or ☐ 527		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)	
J Website: ▶ www.elpc.org		H(c) Group exemption number ▶	

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	L Year of formation 1992	M State of legal domicile IL
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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																								
	<table><tr><td>3 Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>18</td></tr><tr><td>4 Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>17</td></tr><tr><td>5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)</td><td>5</td><td>58</td></tr><tr><td>6 Total number of volunteers (estimate if necessary)</td><td>6</td><td>20</td></tr><tr><td>7a Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>b Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table>	3 Number of voting members of the governing body (Part VI, line 1a)	3	18	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	58	6 Total number of volunteers (estimate if necessary)	6	20	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						
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Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here	***** Signature of officer		2016-05-16 Date		
	Howard A Learner President Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Zack Fortsch	Preparer's signature Zack Fortsch	Date	Check ☐ if self-employed	PTIN P00052725
	Firm's name ▶ RSM US 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 \$ 2,987,269 including grants of \$ 280,083) (Revenue \$ 31,887)

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 \$ 981,686 including grants of \$) (Revenue \$ 13,312)

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

4c

(Code) (Expenses \$ 540,997 including grants of \$) (Revenue \$ 4,660)

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.

See Additional Data

4d

Other program services (Describe in Schedule O)

(Expenses \$ 811,991 including grants of \$ 15,000) (Revenue \$ 8,888)

4e

Total program service expenses

5,321,943

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	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	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)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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.		
2b	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).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
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)?		No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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	18	
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			
b	Enter the number of voting members included in line 1a, above, who are independent	17	
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, address, and telephone number of the person who possesses the organization's books and records	Kevin Brubaker

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Howard A Learner President	60 00 1 00	X		X				317,444	0	56,736
(2) David Wilhelm Chair	4 00 0 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 0 50	X						0	0	0
(8) Ellen C Craig Director	1 00	X						0	0	0
(9) Manny Flores Director	1 00	X						0	0	0
(10) Stan Goldblatt Director	1 00	X						0	0	0
(11) Scott Heidepnm Director	1 00	X						0	0	0
(12) Lois Lipton Director	1 00	X						0	0	0
(13) William McNary Director	1 00 0 50	X						0	0	0
(14) Knute Nadelhoffer 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) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Smita Shah Director	1 00	X						0	0	0
(16) Andrew Ross Director	1 00	X						0	0	0
(17) Nancy Loeb Director	1 00 0 50	X						0	0	0
(18) Arthur Gibson Director	1 00	X						0	0	0
(19) Kevin Brubaker Deputy Director	50 00 0 50			X				169,053	0	49,351
(20) Linda Lipton Director of Development	50 00					X		176,215	0	29,360
(21) Karen Torrent Federal Legislative Director	50 00					X		142,628	0	21,213
(22) Allen Grosboll Co-Legislative Director	50 00					X		130,182	0	31,417
(23) Robert Kelter Senior Attorney	50 00					X		141,836	0	16,696
(24) Jill Mittenhauser Dir. of Marketing & Communications	50 00					X		117,927	0	38,308

1b	Sub-Total	▶			
c	Total from continuation sheets to Part VII, Section A	▶			
d	Total (add lines 1b and 1c)	▶	1,195,285	0	243,081

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▶7

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>	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

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 ▶0

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	6,373,003			
	g	Noncash contributions included in lines 1a-1f \$		20,730			
	h	Total. Add lines 1a-1f		6,373,003			
Program Service Revenue	2a	Energy Project	Business Code				
			900099	31,887	31,887		
	b	Trans & Land Use	900099	13,312	13,312		
	c	Other Projects	900099	8,888	8,888		
	d	Wild & Natural Places	900099	4,660	4,660		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		58,747			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		261,860		261,860	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b	Less cost or other basis and sales expenses				
		c	Gain or (loss)				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
		b	Less direct expenses	b			
		c	Net income or (loss) from fundraising events				
	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		7,589			7,589	
e	Total. Add lines 11a-11d		7,589				
12	Total revenue. See Instructions		6,701,199	58,747	0	269,449	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	295,083	295,083		
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	579,964	498,598	46,984	34,382
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	2,951,162	2,537,128	239,080	174,954
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	197,921	170,154	16,034	11,733
9	Other employee benefits	360,272	309,728	29,186	21,358
10	Payroll taxes	257,813	221,643	20,886	15,284
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	20,185	17,846	2,213	126
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)	365,500	323,147	40,073	2,280
12	Advertising and promotion				
13	Office expenses	273,628	180,742	76,230	16,656
14	Information technology	12,752	756	10,823	1,173
15	Royalties				
16	Occupancy	460,748	395,464	38,042	27,242
17	Travel	223,138	196,026	22,188	4,924
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	81,856	50,227	19,982	11,647
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	58,410	50,203	4,741	3,466
23	Insurance	26,642	22,898	2,162	1,582
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	58,780	44,250	12,134	2,396
b	Training & Recruitment	8,792	8,050	725	17
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	6,232,646	5,321,943	581,483	329,220
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)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		797,282	1	862,556
	2	Savings and temporary cash investments		881,828	2	1,067,740
	3	Pledges and grants receivable, net		2,936,520	3	3,051,193
	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		50,331	9	70,804
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a1,686,164			
	b	Less accumulated depreciation	10b861,007	959,029	10c	825,157
	11	Investments—publicly traded securities		10,922,112	11	11,352,069
	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)		16,547,102	16	17,229,519
Liabilities	17	Accounts payable and accrued expenses		386,211	17	290,024
	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		850,343	25	758,453
	26	Total liabilities. Add lines 17 through 25		1,236,554	26	1,048,477
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		11,195,492	27	11,846,266
	28	Temporarily restricted net assets		4,115,056	28	4,334,776
	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		15,310,548	33	16,181,042
	34	Total liabilities and net assets/fund balances		16,547,102	34	17,229,519

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,701,199
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,232,646
3	Revenue less expenses Subtract line 2 from line 1	3	468,553
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	15,310,548
5	Net unrealized gains (losses) on investments	5	261,041
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	140,900
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	16,181,042

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? 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		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

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

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

(Code	) (Expenses \$	811,991	including grants of \$	15,000) (Revenue \$	8,888)
Environmental Markets, Global Warming Solutions, and Other Projects					

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

OMB No 1545-0047

2014

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f

Enter the number of supported organizations _____

g

Provide the following information about the supported organization(s)

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

Part II

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	6,102,769	4,178,358	6,028,641	6,512,271	6,373,003	29,195,042
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	6,102,769	4,178,358	6,028,641	6,512,271	6,373,003	29,195,042
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						6,798,005
6 Public support. Subtract line 5 from line 4						22,397,037

Section B. Total Support							
Calendar year (or fiscal year beginning in) ▶		(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7	Amounts from line 4	6,102,769	4,178,358	6,028,641	6,512,271	6,373,003	29,195,042
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	174,329	151,458	225,794	233,367	261,860	1,046,808
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)					7,589	7,589
11	Total support Add lines 7 through 10						30,249,439
12	Gross receipts from related activities, etc (see instructions)					12	681,687
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage			
14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	74 040 %
15	Public support percentage for 2013 Schedule A, Part II, line 14	15	80 200 %
16a	33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 		
b	33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 		
17a	10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization 		
b	10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization 		
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions 		

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 <u>Activities Test</u> Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 <u>Parent of Supported Organizations</u> Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.			
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			

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

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

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

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

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

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part II, Line 10, Explanation of Other Income	Miscellaneous Revenue - 2014 Amount \$ 7,589

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.**

▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at**

www.irs.gov/form990.

OMB No 1545-0047

2014

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) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

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

Name of the organization Environmental Law and Policy Center of the Midwest	Employer identification number 36-3866530
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	☐ 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)		37,933													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		175,007													
c Total lobbying expenditures (add lines 1a and 1b)		212,940													
d Other exempt purpose expenditures		6,144,706													
e Total exempt purpose expenditures (add lines 1c and 1d)		6,357,646													
f Lobbying nontaxable amount Enter the amount from the following table in both columns		467,882													
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)		116,971													
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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount	423,902	458,092	464,888	467,882	1,814,764
b Lobbying ceiling amount (150% of line 2a, column(e))					2,722,146
c Total lobbying expenditures	388,167	435,767	368,148	212,940	1,405,022
d Grassroots nontaxable amount	105,976	114,523	116,222	116,971	453,692
e Grassroots ceiling amount (150% of line 2d, column (e))					680,538
f Grassroots lobbying expenditures	99,729	28,675	33,905	37,933	200,242

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

Part III-A

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

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

Part III-B

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

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

Part IV

Supplemental Information

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

Return Reference	Explanation

[illegible]

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

OMB No 1545-0047

2014

Open to Public Inspection

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

Part II

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

1

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

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

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4

Number of states where property subject to conservation easement is located ► _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

Part III

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

1a

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

b

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

(i) Revenue included in Form 990, Part VIII, line 1

► \$ _____

(ii) Assets included in Form 990, Part X

► \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included in Form 990, Part VIII, line 1

► \$ _____

b

Assets included in Form 990, Part X

► \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2014

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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations
- 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
- c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	
- 2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No
- b

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

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" 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
- (i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

No

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 | | 1,362,064 | 589,230 | 772,834 |
| d Equipment | | 244,995 | 228,026 | 16,969 |
| e Other | | 79,105 | 43,751 | 35,354 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 825,157 |
- Schedule D (Form 990) 2014

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	6,829,651
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	261,041
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	261,041
3	Subtract line 2e from line 1	3	6,568,610
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	132,589
c	Add lines 4a and 4b	4c	132,589
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	6,701,199

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	6,100,058
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	-7,588
e	Add lines 2a through 2d	2e	-7,588
3	Subtract line 2e from line 1	3	6,107,646
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	125,000
c	Add lines 4a and 4b	4c	125,000
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	6,232,646

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	The Center 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, the Center 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 the Center 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 consolidated financial statements. The Center files Forms 990 in the U.S. federal jurisdiction and the State of Illinois. The Center is generally no longer subject to examination by the Internal Revenue Service for tax years before 2012.
Part XI, Line 4b - Other Adjustments	Grant from ELPC Action Fund 125,000 Miscellaneous Revenue 7,589
Part XII, Line 2d - Other Adjustments	Miscellaneous Revenue -7,588
Part XII, Line 4b - Other Adjustments	Grant from ELPC Action Fund 125,000

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

2014

Open to Public
Inspection

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 Domestic Organizations and Domestic Governments. 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 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

7

3

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

2

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

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

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 Domestic Organizations and Domestic Governments.

(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 Fund35 E Wacker Drive Chicago,IL 60601	26-4767097	501(c)(4)	125,000				To promote clean energy policy
Prairie Rivers Network1902 Fox Drive Suite G Champaign,IL 61820	37-6085905	501(c)(3)	42,250				To promote clean energy policy
Sierra Club85 Second Street San Francisco,CA 94105	94-1153307	501(c)(4)	27,333				To promote clean energy policy

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 Association1440 West Washington Chicago, IL 60607	36-2222687	501(c)(3)	23,500				To promote clean energy policy
Faith In Place70 E Lake Street Suite 920 Chicago, IL 60601	36-4540756	501(c)(3)	19,000				To promote clean energy policy
Natural Resources Defense Council1152 15th Street NW Suite 300 Washington, DC 20005	13-2654926	501(c)(3)	17,000				To promote clean energy policy

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 Des Moines,IA 50309	42-1436090	501(c)(3)	15,000				To promote clean energy policy
Dakota Rural ActionPO Box 549 Brookings,SD 57006	46-0398656	501(c)(3)	12,000				To promote clean energy policy
Clean Up the River Environment117 South 1st Street Montevideo,MN 56265	31-1693392	501(c)(3)	5,000				To promote clean energy policy

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.

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

OMB No 1545-0047

2014

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 appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ 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.	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?	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?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		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.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations 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?		No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.		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?		No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.		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.		No
8 Were any amounts reported in Form 990, Part VII, paid or accrued 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.		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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 in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Howard A Learner, President	(i)	316,874	0	570	36,270	20,466	374,180	0
	(ii)	0	0	0	0	0	0	0
2 Kevin Brubaker, Deputy Director	(i)	168,483	0	570	28,770	20,581	218,404	0
	(ii)	0	0	0	0	0	0	0
3 Linda Lipton, Director of Development	(i)	174,770	0	1,445	28,770	590	205,575	0
	(ii)	0	0	0	0	0	0	0
4 Karen Torrent, Federal Legislative Director	(i)	142,058	0	570	14,395	6,818	163,841	0
	(ii)	0	0	0	0	0	0	0
5 Allen Grosboll, Co-Legislative Director	(i)	130,182	0	0	18,360	13,057	161,599	0
	(ii)	0	0	0	0	0	0	0
6 Robert Kelter, Senior Attorney	(i)	141,536	0	300	9,880	6,816	158,532	0
	(ii)	0	0	0	0	0	0	0
7 Jill Mittenhauser, Dir of Marketing & Communications	(i)	117,357	0	570	17,861	20,447	156,235	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.

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 990-EZ or to provide any additional information.**

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2014

**Open to Public
Inspection**

Name of the organization Environmental Law and Policy Center of the Midwest	Employer identification number 36-3866530
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Return Reference	Explanation	
Form 990, Additional Disclosure		The Environmental Law & Policy Center was involved in the following litigation during FY 2015 (July 1, 2014 - June 30, 2015) Unless otherwise noted, court-awarded fees were not recovered in any of these cases during FY 2015 CLEAN AIR Natural Resources Defense Council, Inc , et al v Illinois Power Resources, LLC, et al, Case No 13-cv-01181 (United States District Court, Central District of Illinois) ELPC attorneys represent Sierra Club and the Respiratory Health Association in litigation alleging Clean Air Act violations at the ED 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 remains active 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 On August 20, 2014, the Seventh Circuit affirmed the district court's decision Fees in the amount of \$100,10 were awarded to Defendants 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 groups 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 Briefing took place from June 2014 to January 2015, and oral argument was held on February 12, 2015 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 The U S District Court 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 On April 7, 2015 the U S Court of Appeals for the Fifth Circuit vacated the order of the district court and remanded the case for further proceedings in the district court The case is pending before the district court Sierra Club v Indiana Department of Environmental Management, Indiana Office of Environmental Adjudication, and Peabody Midwest Mining, LLC, Cause No 49F12-1310-MJ-17360 (Marion County Superior Court, Environmental Division, Court No F1

Return Reference	Explanation	
	Form 990, Additional Disclosure	2) 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. No decision was issued in FY 2015. <i>lowa Farm Bureau Federal et al v lowa Environmental Protection Commission et al</i>, (File No. CV8371 (lowa District Court, Polk County) (Supreme Court No. 12-0827). ELPC attorneys represent the lowa Environmental Council (IEC) as an intervening party in the lowa Farm Bureau's state court challenge to lowa's Clean Water Act antidegradation standards. Plaintiffs claimed that IEC's water program director Susan Heathcote has a conflict of interest and should have abstained from an lowa Environmental Protection Commission vote approving the standards. Plaintiffs also argued the antidegradation standards should be invalidated. ELPC objected to a Motion to Compel seeking disclosure of IEC's internal communications and emails. On March 29, 2012 the District Court issued an Opinion dismissing the Farm Bureau's lawsuit in its entirety. The Farm Bureau subsequently filed a notice of appeal to the lowa Supreme Court. ELPC filed its appellate brief November 28, 2012. ELPC attorneys presented oral arguments before the lowa Supreme Court on October 9, 2013. On July 11, 2014 the lowa Supreme Court issued an order affirming the district court and dismissing the Farm Bureau's appeal. The case is now closed. <i>Prairie Rivers Network, Natural Resources Defense Council, Sierra Club, Environmental Law & Policy Center, Friends of Chicago River, and Gulf Restoration Network v Illinois Environmental Protection Agency and Metropolitan Water Reclamation District of Greater Chicago (O'Brien Plant, Permit No. 28088), PCB 14-106 (Illinois Pollution Control Board), Prairie Rivers Network, Natural Resources Defense Council, Sierra Club, Environmental Law & Policy Center, Friends of Chicago River, and Gulf Restoration Network v Illinois Environmental Protection Agency and Metropolitan Water Reclamation District of Greater Chicago (Calumet Plant, Permit No. 28061), PCB 14-107 (Illinois Pollution Control Board), and Prairie Rivers Network, Natural Resources Defense Council, Sierra Club, Environmental Law & Policy Center, Friends of Chicago River, and Gulf Restoration Network v Illinois Environmental Protection Agency and Metropolitan Water Reclamation District of Greater Chicago (Stickney Plant, Permit No. 28053), PCB 14-108 (Illinois Pollution Control Board)</i>. ELPC and other petitioners initiated these third-party appeals 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 were filed on January 27, 2014, alleging similar deficiencies in each of the three permits issued by the Illinois Environmental Protection Agency. The cases were consolidated on March 6, 2014. The case was briefed between July and October 2014. IPCB issued its decision granting summary judgment in favor of Respondents on December 18, 2014. The matter was subsequently appealed.

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	Form 990, Additional Disclosure Continued	People of the State of Illinois v Freeman United Coal Mining Co LLC, and Springfield Coal Co LLC, PCB 2010-061 (Illinois Pollution Control Board) ELPC attorneys represent two citizen groups in a case to enforce penalties for several hundred National Pollutant Discharge Elimination System permit violations at a coalmine in central Illinois ELPC sent a notice of intent to sue the coal mine operators under the citizen suit provisions of the Clean Water Act, which prompted the Illinois Attorney General to file an enforcement action before the Illinois Pollution Control Board prior to the expiration of the notice period ELPC attorneys represent the citizen groups who moved to intervene in the State's case in February 2010 and were granted leave to intervene in April 2010 ELPC's clients prevailed on summary judgment for liability in November 2012 Settlement discussions are ongoing, but short of an agreement penalties will be assessed following a penalty hearing in the future Prairie Rivers Network and Sierra Club v Illinois Environmental Protection Agency and Springfield Coal Co LLC, PCB 13-67 (Illinois Pollution Control Board) ELPC attorneys represent two citizen groups in a third-party appeal of an NPDES permit renewal issued to the Industry Mine The petition was filed on May 31, 2013 before the Illinois Pollution Control Board, alleging that the Illinois Environmental Protection Agency failed to comply with various state and federal water quality standards when it issued the permit The case has been stayed pending the resolution of the enforcement case in IPCB 10-61 Sierra Club, Environmental Law & Policy Center, Prairie Rivers Network and Citizens Against Ruining the Environment vs Midwest Generation, LLC, PCB 2013-015 (Illinois Pollution Control Board) In October 2012, ELPC attorneys, on behalf of ELPC, the Sierra Club, and Prairie Rivers 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 ENERGY 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 2015, ELPC attorneys worked on the following cases - 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 -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 FEDERAL ENERGY CASES -Michigan Public Service Commission v FERC, DC Circuit Court of Appeals Case No 15-1049 -Tilden Mining Company v FERC, DC Circuit Court of Appeals Case No 15-1053 STATE COURT ENERGY 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 On July 11, 2014, the Iowa Supreme Court issued an order affirming the decision of the district court and dismissing the IUB's appeal The case is now closed 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 approving FirstEnergy's electric security plan ELPC is claiming that the decision is unlawful because First Energy did not follow PUCO rules in filing a completed application and testimony supporting the application In the Matter of the Application of Champaign Wind, LLC, for a Certificate to Construct a Wind-Powered Electric Generating Facility in Champaign, County, Ohio, No 2013-1874 (Supreme Court of Ohio) ELPC, along with other environmental organizations, filed an amicus brief in support of the Ohio Power S

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	Form 990, Additional Disclosure Continued	iting Board's decision to approve the siting of the wind farm ELPC argued that Ohio's renewable portfolio standard did not violate the dormant Commerce Clause The Ohio Supreme Court has not yet set a date for oral argument or ruled on the case ELPC filed a merits brief in support of rules regarding accounting for savings from utility energy efficiency programs issued by the Public Utilities Commission of Ohio The Ohio Supreme Court has not yet set a date for oral argument or ruled on the case In the Matter of the Adoption of Rules for Alternative and Renewable Energy Technology, Resources, and Climate Regulations, and Review of Chapters 4901 5-1, 4901 5-5, and 4901 5-7 of the Ohio Administrative Code, Pursuant to Amended 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 Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company, Case No 13-2026 ELPC appealed a decision by the Public Utilities Commission of Ohio granting trade secret protection to information regarding FirstEnergy purchases of renewable energy credits The Ohio Supreme Court has not yet set a date for oral argument or ruled on the case STATE PUBLIC UTILITY COMMISSION CASES ELPC intervenes frequently in state public utilities regulatory commission proceedings regarding electric and natural gas utility rate regulation, renewable energy and energy efficiency issues, and terms of service ELPC works in these cases to improve energy efficiency and renewable energy policies and programs at the state level In FY 2015, ELPC attorneys worked on the following cases

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	Form 990, Additional Disclosure Continued	Illinois Commerce Commission -The Citizens Utility Board and The Environmental Law and Policy Center Petition to Initiate Rulemaking With notice and Comment for Approval of Certain Amendments to Illinois Administrative Code Part 466 Concerning Interconnection Standards for Distributed Generation, Docket No 14-0135 -Application for an Order Granting Grain Belt Express Clean Line LLC a Certificate of Public Convenience and Necessity pursuant to Section 8-406 1 of the Public Utilities Act to Construct, Operate and Maintain a High Voltage Electric Service Transmission Line and to Conduct a Transmission Public Utility Business in Connection Therewith and Authorizing Grain Belt Express Clean Line Pursuant to Section 8-503 and 8-406 1(i) of the Public Utilities Act to Construct the High Voltage Electric Transmission Line, Docket No 15-0277 -Illinois Commerce Commission on Its Own Motion vs Commonwealth Edison Company re Investigation of Commonwealth Edison Company's Cost of Service for Low-Use Customers in each Residential Class, Docket No 14-0384 -Wisconsin Energy Corporation, Integrys Energy Group, Inc , Peoples Energy, LLC, The Peoples Gas Light and Coke Company, North Shore Gas Company, ATC Management Inc , and American Transmission Company LLC re Application pursuant to Section 7-204 of the Public Utilities Act for authority to engage in a Reorganization, to enter into agreements with affiliated interests pursuant to Section 7-101, and for such other approvals as may be required under the Public Utilities Act to effectuate the Reorganization, Docket No 14-0496 -Petition for Approval of the 2015 IPA Procurement Plan pursuant to Section 16- 111 5(d)(4) of the Public Utilities Act , Docket 14-0588 -Petition for Approval of the IPA's Supplemental Procurement Plan pursuant to Section 1-56(i) of the Illinois Power Agency Act, Docket 14-0651 - Amendment of 83 Ill Adm Code 465, Docket 15-0273 Iowa Utilities Board -In re Interstate Power & Light Company, Docket No TF-2012-0546, ELPC filed to highlight concerns with the methodology of Interstate Power & Light Company's (IPL) PURPA avoided cost tariff filing -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 environmental regulations including the Clean Power Plan ELPC has participated in discovery On January 16, 2015, the parties filed a joint settlement agreement On March 23, 2015, the Board issued an order approving the settlement The parties are currently moving forward with implementation of the settlement -In re MidAmerican Energy Company, Docket No EPB-2014-156, intervened in MidAmerican Energy Company's Emission Plan and Budget docket to advocate for the most effective compliance with environmental regulations including the Clean Power Plan ELPC has participated in discovery On January 8, 2015, the parties filed a joint settlement agreement On March 12, 2015 the Board issued an order approving the settlement The parties are currently moving forward with implementation of the settlement -In re Interstate Power & Light Company, Docket No WRU-2014-0011-0150, ELPC intervened in Interstate Power & Light Company's (IPL) request for a waiver related to the Board's interconnection standards On September 3, 2014, the Board granted the waiver -Distributed Generation Inquiry, Docket No NOI-2014-0001, ELPC intervened to defend net metering and promote other policies to support solar and distributed generation Michigan Public Service Commission -In the matter of the application of Consumers Energy Company for authority to amend its renewable energy plan, Docket U-17752 -In the matter, on the Commission's own motion regarding the regulatory reviews, revisions, determinations, and/or approvals necessary for CONSUMERS ENERGY COMPANY to fully comply with Public Acts 295 of 2008, Docket U-17792 -In the matter of the application of CONSUMERS ENERGY COMPANY for expedite approval of a solar distributed generation pilot program, Docket U-17875 -In the matter of the application of DTE ELECTRIC COMPANY for authority to increase its rates, amend its rate schedules and rules governing the distribution and supply of electric energy, and for miscellaneous accounting authority, Docket U-17767 Minnesota Public Utilities Commission -In the Matter of Xcel Energy's Plan for a Community Solar Garden Program Pursuant to Minn Stat 216B 1641, Docket Number E002/M-13-867 -In the Matter of the Further Investigation into Environmental and Socioeconomic Costs Under Minn Stat 216B 2422, subd 3, Docket Number E999/CI-14-643 -In the Matter of a Commission Inquiry into Fees Charged on Qualifying Facilities, Docket Number E999/CI-15-755 Public Utilities Commission of Ohio -In the Matter of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company for Authority to Provide for a S

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	Form 990, Additional Disclosure Continued	standard Service Offer Pursuant to Section 4928.13, Revised Code, in the Form of an Electric Security Plan, PUCO Case No. 12-1230-EL-SSO. In this case, the PUCO approved an Electric Security Plan proposed by FirstEnergy. ELPC has a pending appeal of this case before the Ohio Supreme Court. -In the Matter of the Application of The Cleveland Electric Illuminating Company, Ohio Edison Company, and the Toledo Edison Company for Approval 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. ELPC filed comments in opposition to an application by FirstEnergy to suspend most of its energy efficiency programs pursuant to Senate Bill 310. The PUCO granted FirstEnergy's application, and the docket remains open while FirstEnergy administers its remaining programs. -In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of its Energy Efficiency and Peak Demand Reduction Portfolio Programs, PUCO Case No. 13-0431-EL-POR. ELPC participated in Duke's proceeding for approval of its portfolio of energy efficiency programs. The portfolio was approved and the docket remains open while Duke administers its programs. -In the Matter of the Application of the Dayton Power and Light Company for Approval of its Energy Efficiency and Peak Demand Reduction Program Portfolio Plan for 2013 through 2015, PUCO Case Nos. 13-0833-EL-POR, 13-0837-EL-WVR. ELPC participated in Dayton Power & Light's proceeding for approval of its portfolio of energy efficiency programs. The portfolio was approved and the docket remains open while Dayton Power & Light administers its programs. -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 the Toledo Edison Company, PUCO Case No. 11-5201-EL-RDR. In this case, the PUCO reviewed renewable energy credit procurements by FirstEnergy. ELPC has a pending appeal of this case before the Ohio Supreme Court. -In the Matter of the Commission's Investigation of Ohio's Retail Electric Service Market, PUCO Case No. 12-3151-EL-COI. This is a docket opened by the PUCO to investigate potential improvements to Ohio's competitive retail electricity market, in which ELPC offered comments. The final order in the case was issued in May 2014, but the docket remains open during implementation of certain aspects of the order.

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Form 990, Additional Disclosure Continued		-In the Matter of the Ohio Power Siting Board's Review of Chapters 4906-1, 4906-5, 4906-7, 4906-11, 4906-13, 4906-15, and 4906-17 of the Ohio Administrative Code Ohio Power Siting Board Case No 12-1981 Rulemaking docket seeking stakeholder input on potential revisions to Ohio Power Siting Board rules for approval of transmission projects, as well as siting of wind projects in the wake of amendments to state law requiring setbacks for wind turbines ELPC offered comments regarding the transmission siting rules, which were incorporated in part in an OPSB order issued in February 2014 The issues regarding wind setbacks were still pending as of June 2015 -In the Matter of the Commission's Review of its Rules for Energy Efficiency Programs Contained in Chapter 4901 1-39 of the Ohio Administrative Code, PUCO Case No 13-0651 Rulemaking docket seeking stakeholder input on PUCO rules regarding utility energy efficiency programs and renewable energy requirements ELPC offered comments proposing a number of revisions to the rules The case is still pending in light of intervening revisions to Ohio's energy efficiency and renewable energy laws -In the Matter of the Annual Verification of the Energy Efficiency and Peak Demand Reductions Achieved by the Electric Distribution Utilities Pursuant to R.C. 4928.66, PUCO Case No 13-1027 Docket regarding the report of the PUCO's independent evaluator on the 2011 Ohio utility energy efficiency programs ELPC submitted comments about potential improvements to the report in future years The PUCO has not yet issued an order approving the report -In the Matter of the Energy Efficiency and Peak Demand Reduction Program Portfolio Status Report of Ohio Edison Company, The Cleveland Electric Illuminating Company and the Toledo Edison Company, PUCO Case No 13-1185, 13-1186, 13-1187 Docket for the filing of FirstEnergy's annual report on its 2012 energy efficiency programs ELPC filed comments criticizing certain aspects of the report There has not been any final order in the case -In the Matter of the Application of Ohio Power Company to Initiate Phase 2 of its gridSMART Project and to Establish the gridSMART Phase 2 Rider, PUCO Case No 13-1939 AEP application to continue deployment of smart grid technology in its service territory ELPC submitted comments encouraging the implementation of cost-effective technologies such as Volt/VAR and expanded reporting by AEP on the results of its efforts The case is still pending -In the Matter of the Application of Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to 4928.143, Revised Code, in the Form of an Electric Security Plan, PUCO Case No 13-2385, In the Matter of the Application of Ohio Power Company for Approval of Certain Accounting Authority, PUCO Case No 13-2386 AEP application for an Electric Security Plan for 2015-2018 ELPC participated at hearing and submitted post-hearing briefing opposing PUCO approval of a power purchase agreement that would require customers to bear the costs of AEP's ownership stake in two Ohio Valley Electric Corporation coal plants The PUCO rejected that portion of AEP's proposal in a February 25, 2015 order, but approved a placeholder rider allowing for such power purchase agreements to be proposed in the future That decision is currently pending rehearing -In the matter of the application of Duke Energy Ohio, Inc. for Recovery of Program Costs, Lost Distribution Revenue and Performance Incentives Related to its Energy Efficiency and Demand Response Programs, PUCO Case No 14-457 Duke filing seeking cost recovery related to its energy efficiency and demand reduction programs ELPC sought late intervention after the PUCO issued a May 2015 order disapproving Duke's method of calculating shared savings incentive payments, providing our view of the agreed upon incentive mechanism without taking a position on the issue -In the matter of the application of Duke Energy Ohio for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form of an Electric Security Plan, Accounting Modifications, and Tariffs for Generation Authority, PUCO Case No 14-841, In the Matter of the Application of Duke Energy Ohio for or Authority to Amend its Certified Supplier Tariff, PUCO Case No 20, PUCO Case No 14-842 Duke application for an Electric Security Plan for 2015-2018 ELPC participated at hearing and submitted post-hearing briefing opposing PUCO approval of a power purchase agreement that would require customers to bear the costs of Duke's ownership stake in two Ohio Valley Electric Corporation coal plants The PUCO rejected that portion of Duke's proposal in a February 25, 2015 decision, which is currently pending rehearing -In the Matter of the Amendment of Chapters 4901 1-10 and 4901 1-21, Ohio Administrative Code, Regarding Electric Companies and Competitive Retail Electric Service, to Implement 2014 Sub S.B. No 310, PUCO Case N

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Form 990, Additional Disclosure Continued		o 14-1411 Rulemaking docket to implement 2014 law requiring utilities to disclose the costs of compliance with state energy efficiency and renewable portfolio standards. ELPC coordinated with other environmental groups to provide comments seeking a full disclosure of the costs and benefits of the standards. The PUCO issued an order in December 2014 that required the disclosure only of the costs of the standards, which was pending rehearing as of June 2015. -In the Matter of the Application of Duke Energy Ohio, Inc. for Approval to Continue Cost Recovery Mechanism for Energy Efficiency Programs through 2016, PUCO Case No. 14-1580 Duke application pursuant to a prior stipulation to extend the shared savings cost recovery mechanism for its energy efficiency programs, set to expire at the end of 2015, through 2016. ELPC provided comments regarding the intent of the prior stipulation, to which ELPC was a signatory, but did not take a position regarding Duke's application. The PUCO scheduled a hearing on the issue for July 7, 2015. -In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company for Authority to Provide for a Standard Service Offer Pursuant to RC 4928.143 in the Form of an Electric Security Plan, PUCO Case No. 14-1297 FirstEnergy application for approval of a 2016-2019 Electric Security Plan, including a proposal to purchase power at ratepayer expense from three coal plants and a nuclear plant owned by its unregulated generation affiliate. ELPC has participated as a party opposing the power purchase agreement and certain energy efficiency programs proposed by stipulation outside of the existing portfolio planning process. As of June 2015, hearing in the case was scheduled for July 2015. -In the Matter of the Application Seeking Approval of Ohio Power Company's Proposal to Enter into an Affiliate Power Purchase Agreement for Inclusion in the Power Purchase Agreement Rider, PUCO Case No. 14-1693, In the Matter of the Application of Ohio Power Company for Approval of Certain Accounting Authority, PUCO Case No. 14-1694 AEP application for approval of an agreement to purchase power from a number of coal plant units owned by its unregulated generation affiliate in Ohio at ratepayer expense, with similar treatment for its ownership interest in two Ohio Valley Electric Corporation plants. ELPC intervened in the case to oppose the agreement. A hearing date had not yet been set as of June 2015. -In the Matter of the Joint Application of Ohio Power Company and Solvay Specialty Polymers for Approval of a Special Arrangement Agreement, PUCO Case No. 14-2296, In the Matter of the Joint Application of Ohio Power Company and Kraton Polymers U.S. LLC for Approval of a Special Arrangement Agreement, PUCO Case No. 14-2304 Related AEP filings seeking PUCO approval of incentive payments for two combined heat and power projects under AEP's energy efficiency portfolio plan. ELPC coordinated with other environmental groups to file comments supporting the application but seeking certain modifications. The applications were still pending as of June 2015. -In the Matter of the Commission's Review of Chapter 4901.1-10, Ohio Administrative Code, Regarding Electric Companies, PUCO Case No. 12-2050 PUCO rulemaking docket reviewing certain rules, including net metering rules. ELPC offered comments in the initial rulemaking process, which resulted in final rule supportive of distributed generation. However, the PUCO withdrew that rule before it took effect and in March 2015 reopened the docket to revisit the net metering provisions. ELPC participated in a May 2015 workshop and offered comments in support of the original version of the rule. Public Service Commission of Wisconsin

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Form 990, Additional Disclosure Continued		-Joint Application of American Transmission Company LLC and Northern States Power Company- Wisconsin, as Electric Public Utilities, for Authority to Construct 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 No 5-CE-142 -Application of Madison Gas and Electric Company for Authority to Change Electric 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 Power Company and Wisconsin Gas LLC, both d/b/a We Energies, for Authority to Adjust Electric, Natural Gas, and Steam Rates, PSCW Docket No 5-UR-107 -Application of Wisconsin Public Service Corporation for Authority to Adjust Electric and Natural Gas Rates, PSCW Docket No 6690-UR-124 South Dakota Public Utilities Commission -In the Matter of the Consideration of Standards to Govern Avoided Cost Determinations, SDPUC Docket No RM13-002 TRANSPORTATION Openlands, et al v U S Department of Transportation, et al , No 13-cv-04950 (United States District Court, Northern District of Illinois) ELPC attorneys represent three environmental organizations in a lawsuit against the United States Department of Transportation and related agencies and officials involving the proposed Illiana Corridor highway project in northern Illinois and Indiana Plaintiffs filed their complaint on July 10, 2013, alleging that the Defendants violated the National Environmental Protection Act by approving the Tier 1 Final Environmental Impact Statement (FEIS) and Record of Decision (ROD) On June 16, 2015, the District Court granted Plaintiffs' Motion for Summary Judgment and declared that the Defendants violated the National Environmental Policy Act in approving its FEIS and ROD The Court remanded the Tier 1 FEIS and ROD to the agencies for proceedings consistent with the judgment The deadline for appeal is August 17, 2015 ELPC may request and receive attorney fees and costs Openlands, et al v, Illinois Department of Transportation, et al , No 2014-CH-06630 (Circuit Court of Cook County), No 14-cv-03912 (United States District Court, Northern District of Illinois) ELPC attorneys represent 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 Openlands, et al v U S Department of Transportation, et al , No 15-cv-04529 (United States District Court, Northern District of Illinois) ELPC attorneys represent three environmental organizations in a lawsuit against the United States Department of Transportation and related agencies and officials involving the proposed Illiana Corridor highway project in northern Illinois and Indiana Plaintiffs filed their complaint on May 21, 2015, alleging that the Defendants violated the National Environmental Protection Act (NEPA) by approving the Tier 2 Final Environmental 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 Plaintiffs filed an amended complaint on June 24, 2015 to reflect the fact that the Northern District of Illinois declared the Tier 1 FEIS and ROD invalid Defendants' Answers are due on August 10, 2015 Department of Transportation, et al v Association of American Railroads, U S Supreme Court, No 13-1080, USDOT v Assn of Amer Railroads, 2015 U S Lexis 1713 (U S March 9, 2015) In August 2014, the Solicitor General of the United States, on behalf of the Department

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	Form 990, Additional Disclosure Continued	t of Transportation, sought Supreme Court review of the July 2, 2013 decision by the District Court of Appeals for the District of Columbia, vacating Section 207 of the Passenger Rail Investment and Improvement Act of 2008, (PRIIA), 49 U.S.C. 24101, as unconstitutional. Section 207 of PRIIA involves metrics and standards of performance for passenger rail service promulgated by the Federal Railroad Administration. The Association of American Railroads brought the case against the Department of Transportation challenging the validity of those standards. In August 2014, attorneys representing ELPC, the National Association of Railroad Passengers, All Aboard Ohio and Virginians for High Speed Rail filed an amicus brief in the case supporting the constitutionality of Section 207. On March 9, 2015, the Supreme Court unanimously vacated the lower court decision finding that Section 207 was constitutional and remanded it back to the court of appeals for further proceedings. NATURAL RESOURCES <i>Herr et al v. United States Forest Service et al</i>, No. 2:14-cv-00105 (United States District Court, Western District of Michigan). ELPC represented interveners Sylvania Wilderness Cabins, Timothy Schmidt, Friends of Sylvania, and the Upper Peninsula Environmental Coalition in defending a challenge to Forest Service regulations prohibiting motorboat usage in the Sylvania Wilderness. ELPC filed a motion to intervene on July 25, 2014 and was granted intervention on August 14, 2014. On September 2, 2014, ELPC filed a responsive motion supporting the Forest Service's motion to dismiss the case and preserve the wilderness regulations and responding to Plaintiffs' arguments to the contrary. On September 24, 2014, the District Court granted the motion to dismiss. Plaintiffs appealed that decision on October 27, 2014. <i>Herr et al v. United States Forest Service et al</i>, No. 14-2381 (United States Court of Appeals for the Sixth Circuit). ELPC represents Sylvania Wilderness Cabins, Timothy Schmidt, Friends of Sylvania, and the Upper Peninsula Environmental Coalition in defending the district court's decision to dismiss the lower court case. ELPC filed an appellate brief on March 13, 2015. Oral argument is scheduled for August 4, 2015.

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 140,900

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.

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

OMB No 1545-0047

2014

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

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	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

1 During the tax year, did the organization 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

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

No

No

No

No

No

No

No

No

No

No

No

Yes

No

Yes

Yes

No

Yes

No

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	125,000	FMV
(2) Environmental Law and Policy Center Action Fund	Q	112,500	FMV

Schedule R (Form 990) 2014

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) Disproportionate 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
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