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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

**2015**

**Open to Public Inspection**

**A For the 2015 calendar year, or tax year beginning 07-01-2015 , and ending 06-30-2016**

**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

Doing business as

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

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

**D Employer identification number**
36-3866530

E Telephone number
(312) 673-6500

**G** Gross receipts $ 5,093,721

**F** Name and address of principal officer
David Wilhelm
35 East Wacker Drive No 1600
Chicago, IL 606012208

**H(a)** Is this a group return for subordinates? ☐ Yes ☑ No
**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)
**H(c)** Group exemption number ▶

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

**J Website: ▶** www elpc org

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

**L** Year of formation 1992 | **M** State of legal domicile IL

## Part I Summary

**Activities & Governance**

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

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

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 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 2015 (Part V, line 2a) | 5 | 56 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 75 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 6,373,003 | 4,150,324 |
| | 9 | Program service revenue (Part VIII, line 2g) | 58,747 | 94,487 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d ) | 261,860 | 290,707 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 7,589 | 338,909 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 6,701,199 | 4,874,427 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) | 295,083 | 3,667 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 4,347,132 | 4,385,851 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶460,229 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 1,590,431 | 1,411,197 |
| | 18 | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 6,232,646 | 5,800,715 |
| | 19 | Revenue less expenses Subtract line 18 from line 12 | 468,553 | -926,288 |

| | | | Beginning of Current Year | End of Year |
|---|---|---|---|---|
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 17,229,519 | 16,383,507 |
| | 21 | Total liabilities (Part X, line 26) | 1,048,477 | 993,729 |
| | 22 | Net assets or fund balances Subtract line 21 from line 20 | 16,181,042 | 15,389,778 |

## 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**

****** 2017-05-15
Signature of officer Date

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

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| Zack Fortsch | Zack Fortsch | | | 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 $ 2,713,938 including grants of $ 3,667 ) (Revenue $ 51,316 )

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 $ 647,022 including grants of $ ) (Revenue $ 13,546 )

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 $ 713,446 including grants of $ ) (Revenue $ 6,000 )

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 $ 552,082 including grants of $ ) (Revenue $ 23,625 )

**4e** **Total program service expenses ▶** 4,626,488

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** *(continued)*

| | | | | |
|---|---|---|---|---|
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | | No |
| 22 | Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | No |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | Yes | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a* | 24a | | No |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | No |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | No |
| 26 | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II* | 26 | | No |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | No |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| a | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28a | | No |
| b | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28b | | No |
| c | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | 28c | | No |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | Yes | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | No |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | No |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | No |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | No |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | Yes | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | Yes | |
| b | If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | No |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | No |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | No |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O | 38 | Yes | |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

| | | | | | Yes | No |
|---|---|---|---|---|---|---|
| **1a** | Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . | **1a** | 28 | | | |
| **b** | Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable | **1b** | 0 | | | |
| **c** | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | | **1c** | Yes | |
| **2a** | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | **2a** | 56 | | | |
| **b** | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | | | **2b** | Yes | |
| **3a** | Did the organization have unrelated business gross income of $1,000 or more during the year? | | | **3a** | | No |
| **b** | If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* | | | **3b** | | |
| **4a** | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | | **4a** | | No |
| **b** | If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for 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? | | | **5a** | | No |
| **b** | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | **5b** | | No |
| **c** | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | | **5c** | | |
| **6a** | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | | **6a** | | No |
| **b** | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | | **6b** | | |
| **7** | **Organizations that may receive deductible contributions under section 170(c).** | | | | | |
| **a** | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | | **7a** | | No |
| **b** | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | | **7b** | | |
| **c** | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | | **7c** | | No |
| **d** | If "Yes," indicate the number of Forms 8282 filed during the year | **7d** | | | | |
| **e** | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | | **7e** | | No |
| **f** | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | **7f** | | No |
| **g** | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | **7g** | | |
| **h** | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | | **7h** | | |
| **8** | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | | **8** | | |
| **9a** | Did the sponsoring organization make any taxable distributions under section 4966? | | | **9a** | | |
| **b** | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | | **9b** | | |
| **10** | **Section 501(c)(7) organizations.** Enter | | | | | |
| **a** | Initiation fees and capital contributions included on Part VIII, line 12 | **10a** | | | | |
| **b** | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | **10b** | | | | |
| **11** | **Section 501(c)(12) organizations.** Enter | | | | | |
| **a** | Gross income from members or shareholders | **11a** | | | | |
| **b** | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) | **11b** | | | | |
| **12a** | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | | | **12a** | | |
| **b** | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | **12b** | | | | |
| **13** | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | | |
| **a** | Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O | | | **13a** | | |
| **b** | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | **13b** | | | | |
| **c** | Enter the amount of reserves on hand | **13c** | | | | |
| **14a** | Did the organization receive any payments for indoor tanning services during the tax year? | | | **14a** | | No |
| **b** | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | | | **14b** | | |

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

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

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | 1a 18 | | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | 1b 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 35 East Wacker Drive Ste 1600 Chicago, IL 606012206 (312) 673-6500

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

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

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

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

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

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

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) Howard A Learner<br>President, Ass't Treasurer | 60 00<br>1 00 | X | | X | | | | 353,909 | 0 | 45,904 |
| (2) David Wilhelm<br>Chair | 4 00<br>0 50 | X | | X | | | | 0 | 0 | 0 |
| (3) Daniel Levin<br>Vice-Chair | 1 00 | X | | X | | | | 0 | 0 | 0 |
| (4) Cameron S Avery<br>Treasurer | 2 00 | X | | X | | | | 0 | 0 | 0 |
| (5) Brady C Williamson<br>Chair of the Litigation Committee | 1 00 | X | | X | | | | 0 | 0 | 0 |
| (6) Robert L Graham<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (7) Harry W Drucker<br>Director | 1 00<br>0 50 | X | | | | | | 0 | 0 | 0 |
| (8) Ellen C Craig<br>Secretary | 2 00 | X | | X | | | | 0 | 0 | 0 |
| (9) Manny Flores<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (10) Stan Goldblatt<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (11) Scott Heidepriem<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (12) Lois Lipton<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (13) William McNary<br>Director | 1 00<br>0 50 | X | | | | | | 0 | 0 | 0 |
| (14) Knute Nadelhoffer<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (15) Smita Shah<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (16) Andrew Ross<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (17) Nancy Loeb<br>Director | 1 00<br>0 50 | X | | | | | | 0 | 0 | 0 |
| (18) Arthur Gibson<br>Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (19) Kevin Brubaker<br>Deputy Director | 50 00<br>0 50 | | | | | X | | 180,619 | 0 | 45,812 |
| (20) Linda Lipton<br>Director of Development | 50 00 | | | | | X | | 193,267 | 0 | 16,746 |
| (21) Karen Torrent<br>Federal Legislative Director | 50 00 | | | | | X | | 146,923 | 0 | 19,140 |
| (22) Allen Grosboll<br>Co-Legislative Director | 50 00 | | | | | X | | 139,059 | 0 | 33,007 |
| (23) Robert Kelter<br>Senior Attorney | 50 00 | | | | | X | | 157,666 | 0 | 18,793 |
| | | | | | | | | | | |
| | | | | | | | | | | |

| | | (D) | (E) | (F) |
|---|---|---|---|---|
| **1b** | **Sub-Total** ▶ | | | |
| **c** | **Total from continuation sheets to Part VII, Section A** ▶ | | | |
| **d** | **Total (add lines 1b and 1c)** ▶ | 1,171,443 | 0 | 179,402 |

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

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

## Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

**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** | 14,914 | | | | |
| | **d** Related organizations . . . **1d** | | | | | |
| | **e** Government grants (contributions) **1e** | | | | | |
| | **f** All other contributions, gifts, grants, and similar amounts not included above **1f** | 4,135,410 | | | | |
| | **g** Noncash contributions included in lines 1a-1f $ | 44,065 | | | | |
| | **h** **Total.** Add lines 1a-1f . . . . . . . ▶ | | 4,150,324 | | | |
| **Program Service Revenue** | | Business Code | | | | |
| | **2a** Energy Project | 900099 | 51,316 | 51,316 | | |
| | **b** Other Projects | 900099 | 23,625 | 23,625 | | |
| | **c** Trans & Land Use | 900099 | 13,546 | 13,546 | | |
| | **d** Wild & Natural Places | 900099 | 6,000 | 6,000 | | |
| | **e** | | | | | |
| | **f** All other program service revenue | | | | | |
| | **g** **Total.** Add lines 2a–2f . . . . . . . . ▶ | | 94,487 | | | |
| **Other Revenue** | **3** Investment income (including dividends, interest, and other similar amounts) . . . . . . . ▶ | | 290,707 | | | 290,707 |
| | **4** Income from investment of tax-exempt bond proceeds . . ▶ | | | | | |
| | **5** Royalties . . . . . . . . . . . ▶ | | | | | |
| | **6a** Gross rents — (i) Real: ; (ii) Personal: | | | | | |
| | **b** Less rental expenses — (i) Real: ; (ii) Personal: | | | | | |
| | **c** Rental income or (loss) — (i) Real: ; (ii) Personal: | | | | | |
| | **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 — (i) Securities: ; (ii) Other: | | | | | |
| | **c** Gain or (loss) — (i) Securities: ; (ii) Other: | | | | | |
| | **d** Net gain or (loss) . . . . . . . . . . ▶ | | | | | |
| | **8a** Gross income from fundraising events (not including $ 14,914 of contributions reported on line 1c) See Part IV, line 18 . . **a** | 554,865 | | | | |
| | **b** Less direct expenses . . . **b** | 219,294 | | | | |
| | **c** Net income or (loss) from fundraising events . . ▶ | | 335,571 | | | 335,571 |
| | **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 . . . . | | 3,338 | | | 3,338 |
| | **e** **Total.** Add lines 11a–11d . . . . . . ▶ | | 3,338 | | | |
| | **12** **Total revenue.** See Instructions . . . . . ▶ | | 4,874,427 | 94,487 | 0 | 629,616 |

## 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 | 3,667 | 3,667 | | |
| 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 | 642,125 | 521,305 | 70,450 | 50,370 |
| 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 | 2,928,180 | 2,377,223 | 321,263 | 229,694 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 239,045 | 194,067 | 26,227 | 18,751 |
| 9 Other employee benefits | 323,031 | 262,251 | 35,441 | 25,339 |
| 10 Payroll taxes | 253,470 | 205,778 | 27,809 | 19,883 |
| 11 Fees for services (non-employees) | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 26,681 | 24,194 | 1,662 | 825 |
| 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) | 304,443 | 276,071 | 18,963 | 9,409 |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 235,270 | 118,201 | 87,501 | 29,568 |
| 14 Information technology | 14,406 | 10,053 | 3,190 | 1,163 |
| 15 Royalties | | | | |
| 16 Occupancy | 467,460 | 375,514 | 55,681 | 36,265 |
| 17 Travel | 168,506 | 144,468 | 18,162 | 5,876 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 82,657 | 34,574 | 25,793 | 22,290 |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 57,512 | 46,672 | 6,321 | 4,519 |
| 23 Insurance | 17,133 | 13,904 | 1,883 | 1,346 |
| 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 | 35,290 | 17,615 | 12,744 | 4,931 |
| b Training & Recruitment | 1,112 | 770 | 342 | |
| c | | | | |
| d | | | | |
| e All other expenses | 727 | 161 | 566 | |
| 25 **Total functional expenses.** Add lines 1 through 24e | 5,800,715 | 4,626,488 | 713,998 | 460,229 |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) | | | | |

**Part X Balance Sheet**

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

| | | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|---|
| Assets | 1 | Cash–non-interest-bearing | | | 862,556 | 1 | 580,235 |
| | 2 | Savings and temporary cash investments | | | 1,067,740 | 2 | 475,638 |
| | 3 | Pledges and grants receivable, net | | | 3,051,193 | 3 | 2,913,858 |
| | 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 | | | 70,804 | 9 | 51,045 |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a | 1,657,118 | | | |
| | b | Less accumulated depreciation | 10b | 975,280 | 825,157 | 10c | 681,838 |
| | 11 | Investments—publicly traded securities | | | 11,352,069 | 11 | 11,680,893 |
| | 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) | | | 17,229,519 | 16 | 16,383,507 |
| Liabilities | 17 | Accounts payable and accrued expenses | | | 290,024 | 17 | 333,743 |
| | 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 | | | 758,453 | 25 | 659,986 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | | 1,048,477 | 26 | 993,729 |
| 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 | | | 11,846,266 | 27 | 12,468,682 |
| | 28 | Temporarily restricted net assets | | | 4,334,776 | 28 | 2,921,096 |
| | 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 | | | 16,181,042 | 33 | 15,389,778 |
| | 34 | Total liabilities and net assets/fund balances | | | 17,229,519 | 34 | 16,383,507 |

## Part XI Reconcilliation of Net Assets

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

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 4,874,427 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 5,800,715 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | -926,288 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 16,181,042 |
| 5 | Net unrealized gains (losses) on investments | 5 | 135,024 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 15,389,778 |

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

## Additional Data

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

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

(Code ) (Expenses $ 552,082 including grants of $ ) (Revenue $ 23,625 )
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

**2015**

**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 (Form 990 or 990-EZ))

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

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

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

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

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

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

9 ☐ An organization that normally receives (1) more than 331/3% 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 331/3% 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 (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) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) 2015 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants ) | 4,178,358 | 6,028,641 | 6,512,271 | 6,373,003 | 4,150,324 | 27,242,597 |
| 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 | 4,178,358 | 6,028,641 | 6,512,271 | 6,373,003 | 4,150,324 | 27,242,597 |
| 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) | | | | | | 5,701,662 |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 21,540,935 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) 2015 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 4,178,358 | 6,028,641 | 6,512,271 | 6,373,003 | 4,150,324 | 27,242,597 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 151,458 | 225,794 | 233,367 | 261,860 | 290,707 | 1,163,186 |
| 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 | 3,338 | 10,927 |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 28,416,710 |

12 Gross receipts from related activities, etc (see instructions) **12** 725,261

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 2015 (line 6, column (f) divided by line 11, column (f)) **14** 75 800 %

15 Public support percentage for 2014 Schedule A, Part II, line 14 **15** 74 040 %

16a **33 1/3% support test—2015.** 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—2014.** 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—2015.** 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—2014.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

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

**Part III** **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 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) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) 2015 | (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) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) 2015 | (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 2015 (line 8, column (f) divided by line 13, column (f)) | 15 | |
| 16 | Public support percentage from 2014 Schedule A, Part III, line 15 | 16 | |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2015** (line 10c, column (f) divided by line 13, column (f)) | 17 | |
| 18 | Investment income percentage from **2014** Schedule A, Part III, line 17 | 18 | |

19a **33 1/3% support tests—2015.** 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—2014.** 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* | 1 | | |
| **2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization* | 2 | | |

## 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)* | 1 | | |

## 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? | 1 | | |
| **2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s)* | 2 | | |
| **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* | 3 | | |

## Section E. Type III Functionally-Integrated Supporting Organizations

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

**a** ☐ The organization satisfied the Activities Test Complete **line 2** below

**b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below

**c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

| | | Yes | No |
|---|---|---|---|
| **2** Activities Test **Answer (a) and (b) below.** | | | |
| **a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *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* | 2a | | |
| **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* | 2b | | |
| **3** Parent of Supported Organizations **Answer (a) and (b) below.** | | | |
| **a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI* | 3a | | |
| **b** Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard* | 3b | | |

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

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

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

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

| | **Section C - Distributable Amount** | | | Current Year |
|---|---|---|---|---|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | | |
| 2 | Enter 85% of line 1 | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3 | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | | |

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) ☐

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

| Section D - Distributions | Current Year |
|---|---|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI) See instructions | |
| 7 **Total annual distributions.** Add lines 1 through 6 | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions | |
| 9 Distributable amount for 2015 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-2015 | (iii) Distributable Amount for 2015 |
|---|---|---|---|
| 1 Distributable amount for 2015 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions) | | | |
| 3 Excess distributions carryover, if any, to 2015 | | | |
| a | | | |
| b | | | |
| c | | | |
| d From 2013. . . . . . . . ____________ | | | |
| e From 2014. . . . . . . . ____________ | | | |
| f **Total** of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2015 distributable amount | | | |
| i Carryover from 2010 not applied (see instructions) | | | |
| j Remainder Subtract lines 3g, 3h, and 3i from 3f | | | |
| 4 Distributions for 2015 from Section D, line 7 $ ____________ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2015 distributable amount | | | |
| c Remainder Subtract lines 4a and 4b from 4 | | | |
| 5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions) | | | |
| 6 Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions) | | | |
| 7 **Excess distributions carryover to 2016.** Add lines 3j and 4c | | | |
| 8 Breakdown of line 7 | | | |
| a | | | |
| b | | | |
| c Excess from 2013. . . . . . . . ____________ | | | |
| d From 2014. . . . . . . . ____________ | | | |
| e From 2015. . . . . . . . ____________ | | | |

**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 |
|---|---|

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493135078947

**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

**2015**

**Open to Public Inspection**

**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

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

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

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $

3 Volunteer hours

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

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

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

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

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

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

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

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

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

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

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

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|---|---|---|---|---|
| | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |

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

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

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

| **Limits on Lobbying Expenditures** (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals |
|---|---|---|---|
| 1a | Total lobbying expenditures to influence public opinion (grass roots lobbying) | 14,818 | |
| b | Total lobbying expenditures to influence a legislative body (direct lobbying) | 135,400 | |
| c | Total lobbying expenditures (add lines 1a and 1b) | 150,218 | |
| d | Other exempt purpose expenditures | 4,476,270 | |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | 4,626,488 | |
| f | Lobbying nontaxable amount Enter the amount from the following table in both columns | 381,324 | |

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

| | | (a) | (b) |
|---|---|---|---|
| g | Grassroots nontaxable amount (enter 25% of line 1f) | 95,331 | |
| 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)** 2012 | **(b)** 2013 | **(c)** 2014 | **(d)** 2015 | **(e)** Total |
|---|---|---|---|---|---|---|
| 2a | Lobbying nontaxable amount | 458,092 | 464,888 | 467,882 | 381,324 | 1,772,186 |
| b | Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 2,658,279 |
| c | Total lobbying expenditures | 435,767 | 368,148 | 212,940 | 150,218 | 1,167,073 |
| d | Grassroots nontaxable amount | 114,523 | 116,222 | 116,971 | 95,331 | 443,047 |
| e | Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 664,571 |
| f | Grassroots lobbying expenditures | 28,675 | 33,905 | 37,933 | 14,818 | 115,331 |

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

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

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

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

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

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

**Part IV** **Supplemental Information**

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

| Return Reference | Explanation |
|---|---|

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**SCHEDULE D**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047
**2015**
**Open to Public Inspection**

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

**Employer identification number**
36-3866530

## Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on 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" on Form 990, Part IV, line 7.

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

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

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

| | | | Held at the End of the Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d | Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d | |

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

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

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

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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 on 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 on Form 990, Part VIII, line 1 ▶ $ ______

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

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

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

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

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

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

| | | | Amount |
|---|---|---|---|
| b | If "Yes," explain the arrangement in Part XIII and complete the following table | | |
| c | Beginning balance | 1c | |
| d | Additions during the year | 1d | |
| e | Distributions during the year | 1e | |
| f | Ending balance | 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

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

**Part V** **Endowment Funds.** Complete if the organization answered "Yes" 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 on lines 2a, 2b, and 2c should equal 100%

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

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

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

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land . . . . . . . . . . . . . . . . . | | | | |
| b Buildings . . . . . . . . . . . . . . . . | | | | |
| c Leasehold improvements . . . . . . . . . . . . | | 1,362,064 | 704,866 | 657,198 |
| d Equipment . . . . . . . . . . . . . . | | 222,469 | 214,902 | 7,567 |
| e Other . . . . . . . . . . . . . . . . . | | 72,585 | 55,512 | 17,073 |
| **Total.** Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c) )* . . . . . . . . ▶ | | | | 681,838 |

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 12 )* ▶ | | |

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

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

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

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

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

| 1. (a) Description of liability | (b) Book value |
|---|---|
| Federal income taxes | |
| Deferred rent | 659,986 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 25 )* ▶ | 659,986 |

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

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

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

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

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

**Part XIII** **Supplemental Information**

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

| Return Reference | Explanation |
|---|---|
| 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 2013 |

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

| Return Reference | Explanation |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

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SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

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

▶Attach to Form 990 or Form 990-EZ

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

OMB No 1545-0047

**2015**

**Open to Public Inspection**

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

**Employer identification number**
36-3866530

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

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

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

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|
| | | Yes | No | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| **Total** ▶ | | | | | | |

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

**Part II Fundraising Events.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

| | | (a) Event #1<br>Dinner 1<br>(event type) | (b) Event #2<br>Dinner 2<br>(event type) | (c) Other events<br>(total number) | (d) Total events (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 256,164 | 313,615 | | 569,779 |
| | 2 Less Contributions | 11,064 | 3,850 | | 14,914 |
| | 3 Gross income (line 1 minus line 2) | 245,100 | 309,765 | | 554,865 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | 71,254 | 109,949 | | 181,203 |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 17,738 | 20,353 | | 38,091 |
| | 10 Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | 219,294 |
| | 11 Net income summary Subtract line 10 from line 3, column (d) ▶ | | | | 335,571 |

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

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | ☐ Yes ____ %<br>☐ No | ☐ Yes ____ %<br>☐ No | ☐ Yes ____ %<br>☐ No | |
| | 7 Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | |
| | 8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶ | | | | |

9 Enter the state(s) in which the organization conducts gaming activities ____________

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

b If "No," explain ____________

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

b If "Yes," explain ____________

**11** Does the organization conduct gaming activities with nonmembers? ☐ **Yes** ☐ **No**

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

**13** Indicate the percentage of gaming activity conducted in

| | | |
|---|---|---|
| **a** The organization's facility | **13a** | % |
| **b** An outside facility | **13b** | % |

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

Name ▶

Address ▶

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

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

**c** If "Yes," enter name and address of the third party

Name ▶

Address ▶

**16** Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions

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

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

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

| Return Reference | Explanation |
|---|---|

**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" on 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

**2015**

**Open to Public Inspection**

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

**Employer identification number**
36-3866530

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| **1a** | Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items | | | |
| | ☐ First-class or charter travel ☐ Housing allowance or residence for personal use | | | |
| | ☐ Travel for companions ☐ Payments for business use of personal residence | | | |
| | ☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees | | | |
| | ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef) | | | |
| **b** | If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | **1b** | Yes | |
| **2** | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a? | **2** | Yes | |
| **3** | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III | | | |
| | ☑ Compensation committee ☐ Written employment contract | | | |
| | ☐ Independent compensation consultant ☑ Compensation survey or study | | | |
| | ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee | | | |
| **4** | During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization | | | |
| **a** | Receive a severance payment or change-of-control payment? | **4a** | | No |
| **b** | Participate in, or receive payment from, a supplemental nonqualified retirement plan? | **4b** | | No |
| **c** | Participate in, or receive payment from, an equity-based compensation arrangement? | **4c** | | No |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | | | |
| | **Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.** | | | |
| **5** | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of | | | |
| **a** | The organization? | **5a** | | No |
| **b** | Any related organization? | **5b** | | No |
| | If "Yes," on line 5a or 5b, describe in Part III | | | |
| **6** | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of | | | |
| **a** | The organization? | **6a** | | No |
| **b** | Any related organization? | **6b** | | No |
| | If "Yes," on line 6a or 6b, describe in Part III | | | |
| **7** | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | **7** | Yes | |
| **8** | Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III | **8** | | No |
| **9** | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)? | **9** | | |

**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on 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 on prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | **(i)** Base compensation | **(ii)** Bonus & incentive compensation | **(iii)** Other reportable compensation | | | | |
| **1** Howard A Learner<br>President, Ass't Treasurer | **(i)** | 349,964 | 3,280 | 665 | 17,980 | 27,924 | 399,813 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2** Kevin Brubaker<br>Deputy Director | **(i)** | 177,405 | 2,450 | 764 | 17,980 | 27,832 | 226,431 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3** Linda Lipton<br>Director of Development | **(i)** | 184,570 | 7,450 | 1,247 | 15,290 | 1,456 | 210,013 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **4** Karen Torrent<br>Federal Legislative Director | **(i)** | 144,535 | 2,088 | 300 | 11,749 | 7,391 | 166,063 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5** Allen Grosboll<br>Co-Legislative Director | **(i)** | 136,814 | 2,245 | 0 | 17,343 | 15,664 | 172,066 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6** Robert Kelter<br>Senior Attorney | **(i)** | 149,763 | 7,230 | 673 | 10,673 | 8,120 | 176,459 | 0 |
| | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## Part III Supplemental Information

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

| Return Reference | Explanation |
|---|---|
| Part I, Line 1a | ELPC pays all employees $50/month toward health club membership The benefit is treated as taxable |
| Part I, Line 7 | All reported individuals on Schedule J, Part II received discretionary bonuses for above and beyond performance |

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

# Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990*

OMB No 1545-0047
2015
Open to Public Inspection

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

**Employer identification number**
36-3866530

## Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|---|---|---|---|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | X | 526 | 44,065 | Market Price |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | | | | |
| 16 Real estate—Commercial | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ ( ______ ) | | | | |
| 26 Other ▶ ( ______ ) | | | | |
| 27 Other ▶ ( ______ ) | | | | |
| 28 Other ▶ ( ______ ) | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement | 29 |

| | | Yes | No |
|---|---|---|---|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? | 30a | | No |
| b If "Yes," describe the arrangement in Part II | | | |
| 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | 31 | | No |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | No |
| b If "Yes," describe in Part II | | | |
| 33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II | | | |

**Part II Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

| Return Reference | Explanation |
|---|---|

| efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493135078947 |
|---|---|---|

**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

**2015**

**Open to Public Inspection**

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

| Return Reference | Explanation |
|---|---|
| Form 990, Additional Disclosures | The Environmental Law & Policy Center ("ELPC") w as involved in the follow ing litigation during FY 2016 (July 1, 2015 - June 30, 2016) Unless otherw ise noted, court-aw arded fees w ere not recovered in any of these cases during FY 2016 NATURAL RESOURCES PRESERVATION Herr et al v United States Forest Service, et al , No 2 14-cv-00105 (United States District Court for the Western District of Michigan) Herr et al v United States Forest Service, et al , No 14-2381 (United States Court of Appeals for the Sixth Circuit) ELPC represents intervenors Sylvania Wilderness Cabins, Timothy Schmidt, Friends of Sylvania, and the Upper Peninsula Environmental Coalition in defending a private landow ner's challenge to United States Forest Service regulations prohibiting motorboat usage in the Sylvania Wilderness in Michigan's Upper Peninsula After the U S District Court for the Western District of Michigan issued an Opinion, on September 24, 2014, dismissing Plaintiffs' claims, the Plaintiffs appealed to the U S Court of Appeals for the Sixth Circuit, w hich, on October 9, 2015, issued a decision reversing, in part, and remanding the case to the district court for a decision on the merits The parties filed cross-motions for summary judgment, and on June 13, 2016, the District Court granted ELPC's and the Forest Service's motions for summary judgment and denied the Plaintiffs' motion National Parks Conservation Association v United States Forest Service, et al , Case No 1 15-cv-01582-APM (U S District Court for the District of Columbia) ELPC attorneys represent the National Parks Conservation Association, w hich filed a law suit on September 29, 2015 challenging the Forest Service's decision to permit a gravel mining operation that w ould be both visible and audible from Theodore Roosevelt National Park The Forest Service conducted only an Environmental Assessment instead of a more rigorous Environmental Impact Statement The Forest Service found that there w ould be no significant environmental impact from the mine that w ould not be otherw ise mitigated In comments to the Forest Service, the National Park Service opposed this permit approval in light of the scenic and historic importance of Theodore Roosevelt National Park Elkhorn Minerals, LLC, w hich w ould build and operate the gravel mine, intervened in the case Follow ing the District Court's denial of a motion for preliminary injunction on January 22, 2016, the parties submitted cross-motions for summary judgment on February 10, 2016 On March 31, 2016, the Court denied the Plaintiff's motion for summary judgment and granted the Forest Service's motion for summary judgment In re Peabody Energy Corporation, et al , Case No 16-42529-399 (U S Bankruptcy Court for the Eastern District of Missouri) ELPC intervened as a party of interest in the Peabody Energy bankruptcy proceedings to request relief from the automatic stay provision of the Bankruptcy Code When Peabody entered bankruptcy, it w as "self-bonding" mine reclamation obligations of about $1 2 billion in four states, including Illinois and Indiana That means that, instead of securing its cleanup obligations w ith third-party financial assurances, state regulators had allow ed Peabody to secure them w ith a "promise to pay" based on the purported strength of its balance sheet Peabody asserted that, even during bankruptcy and upon its emergence, it should be permitted to continue self-bonding its cleanup obligations ELPC participated in the bankruptcy proceedings to ensure that Peabody w ould not be allow ed to emerge from bankruptcy w ith continued self-bonding ELPC subsequently objected to Peabody's plan of reorganization to the extent it could become effective w ithout complete replacement of self-bonds At the hearing on the plan for reorganization, Peabody stated on the record that all self-bonds w ould be replaced w ith commercial surety bonds (and some Indiana bond pool funds) as of the effective date of the plan, thereby resolving ELPC's objection in our favor CLEAN AIR Natural Resources Defense Council, Inc , Respiratory Health Ass'n and Sierra Club v Illinois Pow er Resources, LLC, et al , Case No 1 13-cv-01181 (United States District Court for the Central District of Illinois) ELPC attorneys represent the Respiratory Health Association and Sierra Club in litigation asserting that the Dynegy subsidiaries operating the E D Edw ards Coal Plant near Peoria, Illinois, violated their emission limits on opacity and particulate matter on thousands of occasions On behalf of their clients, ELPC attorneys are seeking a determination of liability and that remedial actions be taken The case w as 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 Minnesota), on appeal, Nos 14-2156, 14-2251 (U S Court of Appeals for the Eighth Circuit) North Dakota and other allied plaintiffs challenged the constitutionality of Minnesota's Next Generation Electricity Act ("NGEA") On September 20, 2013, ELPC and other environmental groups filed an amicus curiae brief 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, in part, and granting summary judgment to the plaintiffs The case w as appealed to the Eighth Circuit A three-judge panel voted to affirm the judgement below , but w ith three separate opinions and no single rationale gaining support from a panel majority The State of Minnesota ultimately declined to seek rehearing or to petition for certiorari to the U S Supreme Court CLEAN WATER United States et al v Metropolitan Water Reclamation District of Greater Chicago, No 14-1776 (United States Court of Appeals for the Seventh Circuit) 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 w ith the United States District Court for the Northern District of Illinois related to MWRD's combined sew er overflow s ELPC and four other public interest environmental groups filed a motion to intervene in the case After review ing public comments, the United States moved to enter the Consent Decree on June 7, 2013 ELPC and other environmental groups appealed the District Court's entry of the consent decree Briefing took place from June 2014 to January 2015, and oral argument w as held on February 12, 2015 An Opinion w as issued by the 7th Circuit on July 9, 2015, thus ending this litigation Gulf Restoration Netw ork et al v McCarthy, No 13-31214 (United States Court of Appeals for the Fifth Circuit) ELPC attorneys are challenging the U S EPA's denial of a rulemaking petition requesting that the Agency set numeric w ater quality standards for nitrogen and phosphorus for states in the Mississippi River Basin The District Court granted plaintiffs' motion for summary judgment requiring U S EPA to render a "determination" w hether federal nutrient criteria w ere necessary to meet the requirements of the Clean Water Act The U S EPA appealed, arguing that the decision w as vested to the Agency's unreview able 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 Midw est Mining, LLC, Cause No 49F12-1310-MI-17360 (Marion County Superior Court, Environmental Division, Court No F12) ELPC attorneys filed this petition for review on behalf of tw o citizens groups challenging the Indiana Department of Environmental Management's issuance of a National Pollutant Discharge Elimination System ("NPDES") permit to the Bear Run Mine The petition, filed June 30, 2010, alleged that the Indiana Department of Environmental Management failed to comply w ith various state and federal w ater quality standards w hen it issued the permit The administrative law judge issued a decision on September 11, 2013, w hich ELPC attorneys appealed to the Indiana Office of Environmental Adjudication A decision w as issued on September 23, 2015, and the matter w as not appealed further |

| Return Reference | Explanation |
| --- | --- |
| Form 990, Additional Disclosure Continued | 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) ELPC and other petitioners initiated these third-party appeals of three NPDES permits issued to the Metropolitan Water Reclamation District of Greater Chicago ("MWRD") 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 and briefed between July and October 2014 The Board issued its decision granting summary judgment in favor of Respondents on December 18, 2014 The case was subsequently appealed to the Illinois Appellate Court Summary judgment was approved by the Appellate Court on February 26, 2016, remanding the matter back to the Illinois Pollution Control Board for further proceedings Prairie Rivers Network, Natural Resources Defense Council, Sierra Club, Environmental Law & Policy Center, Friends of Chicago River, and Gulf Restoration Network v Illinois Pollution Control Board, Illinois Environmental Protection Agency and Metropolitan Water Reclamation District of Greater Chicago, Cause No 1-15-0971 (In the Appellate Court of Illinois for the First Judicial District) In response to Illinois Pollution Control Board's grant of summary judgment in favor the MWRD and Illinois Environmental Protection Agency in ELPC's challenge of NPDES permits issued to MWRD for the operation of three of its water reclamation plants, ELPC and our colleagues filed an appeal with the Illinois Appellate Court, First District on April 10, 2015 Briefing concluded on November 20, 2015, and summary judgment was approved by the Court on February 26, 2016 The case is now remanded to the Illinois Pollution Control Board for further proceedings 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 NPDES 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 regarding associated penalties 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, Prairie Rivers Network and the Sierra Club, 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 The suit remains pending before the Board Sierra Club and Hoosier Environmental Council v Indiana Department of Environmental Management and Liberty Mine, LLC, Cause No 15-W-J-4850 (Indiana Office of Environmental Adjudication) On December 11, 2015, Sierra Club and Hoosier Environmental Council filed a petition for administrative review of Indiana Department of Environmental Management's (IDEM's) issuance of a Clean Water Act Section 401 Certification that the activities proposed by Liberty Mine, LLC will comply with state water quality standards Petitioners claim that IDEM did not comply with applicable regulations in issuing this certification On March 21, 2016, ELPC appeared as counsel in this proceeding The parties are currently engaged in discovery Sierra Club, Natural Resources Defense Council, Prairie Rivers Network and Environmental Law & Policy Center v Illinois Environmental Protection Agency and Midwest Generation, LLC, PCB 15-189 (Illinois Pollution Control Board) ELPC attorneys represent citizen groups in a third-party appeal of an NPDES permit renewal issued to the Waukegan Generating Station operated by Midwest Generation The petition was filed on April 29, 2015, 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 After briefing, the Board granted Petitioners' Motion for Summary Judgment regarding several issues on April 7, 2016, but reserved final judgment until facts can be further developed in subsequent proceedings Iowa Environmental Council v Iowa Department of Natural Resources, CVCV 50224 (Polk County Iowa District Court) On July 23, 2015, ELPC attorneys filed a petition on behalf of the Iowa Environmental Council for judicial review of the Iowa Department of Natural Resources' (DNR) approval of an antidegradation alternatives analysis for a planned wastewater treatment plant expansion for the City of Clarion, Iowa The petition argued that the antidegradation alternatives analysis approved by DNR did not comply with antidegradation rules that have been incorporated into Iowa law and did not properly consider environmental benefits of less polluting alternatives After briefing on the record and a hearing, the Court ruled in favor of the Iowa Environmental Council on March 17, 2016 Board of Water Works Trustees v Sac Count Board of Supervisors et al, No 16-0076 (Iowa Supreme Court) On February 16, 2016, ELPC filed an amicus curiae brief on the questions certified to the Iowa Supreme Court in the Board of Water Works Trustees ELPC addressed the public health crisis as a result of significant water pollution and argued that the presumption of public benefit underlying immunity for drainage districts under state law should be a rebuttable, and Des Moines Water Works should have the opportunity to do so in this case 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 2016, 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 -Electric Power Supply Association et al v AEP Generation Resources, Inc and Ohio Power Company, FERC Docket EL 16-33 -Electric Power Supply Association et al v FirstEnergy Solutions Corp et al , FERC Docket EL 16-34 |

| Return Reference | Explanation |
|---|---|
| Form 990, Additional Disclosure Continued | STATE COURT ENERGY CASES Supreme Court of Ohio Environmental Law & Policy Center v Public Utilities Commission of Ohio, No 2013-0513 (Supreme Court of Ohio) ELPC appealed a Public Utilities Commission of Ohio ("PUCO") decision approving FirstEnergy's electric security plan, asserting that the decision was unlawful because FirstEnergy did not follow PUCO rules in filing a completed application and testimony supporting the application The Supreme Court denied ELPC's appeal on May 18, 2016, concluding that any error did not cause prejudice to ELPC In the Matter of the Application of Champaign Wind, LLC, for a Certificate to Construct a Wind-Powered Electric Generating Facility in Champaign, Count, Ohio, No 2013-1874 (Supreme Court of Ohio) ELPC, along with other environmental organizations, filed an amicus curiae brief in support of the Ohio Power Siting 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 On April 13, 2016, the Ohio Supreme Court issued an opinion upholding the Board's decision on other grounds and declining to rule on the dormant Commerce Clause issue 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) ELPC filed a 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 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 2013-2026 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 UTILITIES COMMISSION CASES ELPC intervenes 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 2016, ELPC attorneys worked on the following cases Illinois Commerce Commission -The Citizens Utility Board and he 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 Case was appealed to the Illinois Court of Appeals and is awaiting decision -Amendment of 83 Ill Adm Code 465, Docket 15-0273, Net metering rulemaking - ELPC intervened and filed comments regarding the proposed net metering rules -Amendment of 83 Ill Adm Code 412 and 83 Ill Adm Code 453, Docket 15-0512 - ELPC intervened, filed comments and served discovery regarding proposed amendments to Adm Code 412 190, which regulates marketing for renewable energy electricity products Iowa Utilities Board -In re Interstate Power & Light Company, Docket No TF-2014-0546 - the ELPC filed to highlight concerns with the methodology of Interstate Power & Light Company's PURPA avoided cost tariff filing The Board never ruled in this docket, and Interstate filed to withdraw this tariff when it filed its most recent tariff -Distributed Generation Inquiry, Docket No NOI-2014-0001 - the ELPC participated to defend net metering and promote other policies to support solar and distributed generation -In Re Pella Electric Cooperative Association, Docket No TF-2015-0305 - On August 4, 2015, ELPC intervened and filed an objection to Pella Electric's proposed $85 charge on renewable energy facilities on behalf of ELPC, Iowa Environmental Council, Iowa Solar Energy Trade Association, Iowa Interfaith Power and Light, Solar Energy Industries Association, Vote Solar and two Pella Electric members Pella Electric withdrew its proposed tariff on August 27, 2015, and the Board accepted the withdrawal on September 1, 2015 -Eagle Point Solar, LLC v Interstate Power and Light Company, Docket No FCU-2015-0009 - On July 29, 2015, ELPC filed a petition to intervene on behalf of itself, the Iowa Environmental Council, Iowa Solar Energy Trade Association, Iowa Interfaith Power and Light, Solar Energy Industries Association, and Winneshiek Energy District The case raised three issues 1) whether net metering was allowed for third party financed systems, 2) whether Interstate's tariff excluding large general service customers from net metering was consistent with Iowa law, and 3) whether Interstate's tariff change requiring a year of energy usage below a kWh threshold was discriminatory Our intervention focused on issues one and two After the intervention, Interstate conceded that a 2014 Iowa Supreme Court case made clear third-party financing was legal in Iowa and net metering like other rules applied -In re Interstate Power & Light Company, Docket No EPB-2014-0150 - ELPC intervened in Interstate Power & Light 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 16, 2015, the parties filed a joint settlement agreement, which the Board approved on March 23, 2015 The parties are continuing implementation of the settlement -In re MidAmerican Energy Company, Docket No EPB-2014-156 - ELPC 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, which the Board approved on March 12, 2015 The parties are continuing implementation of the settlement -In re Interstate Power & Light Company, Docket No EPB-2016-0150 - ELPC intervened in Interstate Power & Light Company's Emission Plan and Budget docket to advocate for the most effective compliance with environmental regulations including the Clean Power Plan ELPC has engaged in discovery and in settlement discussions -In re MidAmerican Energy Company, Docket No EPB-2016-156 - ELPC 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 engaged in discovery and in settlement discussions -Application of MidAmerican Energy Company for a Determination of Ratemaking Principles RPU-2015-0002 - On May 13, 2015, ELPC filed an intervention on behalf of itself and the Iowa Environmental Council to support MidAmerican's Wind X project ELPC engaged in discovery, filed direct testimony and participated in settlement discussions The Board approved the settlement with modifications on August 21, 2015 -Application of MidAmerican Energy Company for a Determination of Ratemaking Principles RPU-2016-0001 - On May 2, 2016, ELPC filed an intervention on behalf of itself and the Iowa Environmental Council to support MidAmerican's Wind XI project ELPC engaged in discovery, filed direct testimony, and participated in settlement discussions 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 of 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 ex parte approval of a solar distributed generation pilot program, Docket U-17875 |

| Return Reference | Explanation |
|---|---|
| Form 990, Additional Disclosure Continued | -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 -In the matter of the Application CONSUMERS ENERGY COMPANY for Authority to increase its rates for the generation and distribution of electricity and for other relief, Docket U-17990 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 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 filed an appeal of this case before the Ohio Supreme Court, which was denied by the Court on May 18, 2016, in Case No 2013-0513 -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, Case No 2013-2026 -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 -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 Board finalized adoption of the relevant portions of the rules in a November 2015 order and closed the docket in February 2016 -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 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 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 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 An evidentiary hearing regarding approval of the stipulation is now scheduled to begin August 1, 2016 -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 Meanwhile, on April 13, 2016, AEP filed an application to extend the term of the approved ESP and modify certain terms in accordance with an approved stipulation in Case No 14-1693 No schedule has been set for consideration of that application -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 Duke and PUCO staff filed a joint stipulation in January 2016 The PUCO has not yet issued an order regarding the stipulation -PUCO Case No 14-841, In the Matter of the Application of Duke Energy Ohio for or Authority to Amend its Certified Supplier Tariff, P U C O 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 |

| Return Reference | Explanation |
|---|---|
| Form 990, Additional Disclosure Continued | -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 No 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, and denied an ELPC application for rehearing in August 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 The PUCO held a hearing in July 2015 but has yet to issue an order in the case -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 R C 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 After the PUCO issued an order approving the stipulated plan in March 2016, FirstEnergy proposed certain modifications on rehearing in May 2016 A hearing on the modified proposal is scheduled for July 2016 -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 AEP, PUCO staff, and several parties filed a joint stipulation in December 2015 On March 31, 2016, the PUCO issued an order approving the stipulation with amendments, but AEP proposed certain modifications to the stipulation through rehearing briefing in May 2016 The PUCO has not yet acted on the proposed modifications -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 PUCO approved the applications in November 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 In November 2015, the PUCO issued a new draft rule for comments preserving large portions of the original final rule The PUCO has not yet issued a final rule -In the Matter of the Application of The Dayton Power and Light Company for an Increase in Electric Distribution Rates, PUCO Case No 15-1830, In the Matter of the Application of The Dayton Power and Light Company for Approval to Change Accounting Methods, PUCO Case No 15-1831 DP&L distribution rate case application, including a proposal to increase the residential fixed customer charge No schedule has yet been set for consideration of the application -In the Matter of the Application of The Dayton Power and Light Company for Tariff Approval, PUCO Case No 16-395, In the Matter of the Application of The Dayton Power and Light Company for Approval of Revised Tariffs, PUCO Case No 16-396, In the Matter of the Application of The Dayton Power and Light Company for Approval of Certain Accounting Authority Pursuant to Ohio Rev Code 4905 13, PUCO Case no 16-397 DP&L application for approval of a 2017-2019 Electric Security Plan, including a proposal for a ratepayer subsidy for certain generation facilities owned by a DP&L affiliate The PUCO has not yet set a procedural schedule for the case -In the Matter of the Filing by Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company of a Grid Modernization Business Plan, Case No 16-481 FirstEnergy grid modernization plan filing describing potential grid modernization initiatives for the PUCO's review and approval ELPC has intervened and will participate to ensure the cost-effective implementation of grid modernization technologies to reduce energy consumption and produce corresponding environmental benefits -In the Matter of the Application of Duke Energy Ohio, Inc , for Approval of its Energy Efficiency and Peak Demand Reduction Portfolio of Programs, PUCO Case No 16-576 Duke application for approval of its portfolio of energy efficiency programs for 2017-2019 ELPC has intervened and will participate in advocating for robust, cost-effective energy efficiency 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, PUCO Case No 16-649 DP&L application for approval of its portfolio of energy efficiency programs for 2017-2019 ELPC has intervened and will participate in advocating for robust, cost-effective energy efficiency programs -In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company For Approval of Their Energy Efficiency and Peak Demand Reduction Program Portfolio Plans, PUCO Case No 16-743 FirstEnergy application for approval of its portfolio of energy efficiency programs for 2017-2019 ELPC has intervened and will participate in advocating for robust, cost-effective energy efficiency programs The PUCO has scheduled an evidentiary hearing in this case for October 11, 2016 -In the Matter of the 2015 Application for the Energy Efficiency and Peak Demand Reduction Portfolio Status Report of the Ohio Edison Company, PUCO Case No 16-941, In the Matter of the 2015 Application for the Energy Efficiency and Peak Demand Reduction Portfolio Status Report of the Cleveland Electric Illuminating Company, PUCO Case No 16-942, In the Matter of the 2015 Application for the Energy Efficiency and Peak Demand Reduction Portfolio Status Report of the Toledo Edison Company, PUCO Case No 16-943 FirstEnergy's annual report on its 2015 energy efficiency programs and shared savings claim ELPC submitted comments regarding the report in June 2016 regarding the legal and factual basis for FirstEnergy's claimed shared savings incentive payment |

| Return Reference | Explanation |
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| Form 990, Additional Disclosure Continued | Public Service Commission of Wisconsin -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 TRANSPORTATION Openlands, et al v U S Department of Transportation, et al , No 1 13-cv-04950 (United States District Court for the Northern District of Illinois) ELPC attorneys represent three environmental organizations in a law suit 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 defendants appealed to the United States Court of Appeals for the Seventh Circuit, but voluntarily withdrew their appeal in September 2015 ELPC requested attorneys' fees and costs pursuant to the Equal Access to Justice Act ELPC and the Department of Justice reached settlement on the issue of attorney fees and costs, and ELPC received $45,423 10 Openlands, et al v U S Department of Transportation, et al , No 1 15-cv-04529 (United States District Court for the Northern District of Illinois) ELPC attorneys represent three environmental organizations in a law suit 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 a Motion for Status Hearing on October 2, 2015, and Defendants filed a Joint Motion to Stay Proceedings on October 9, 2015, the parties briefed these motions On February 29, 2016, Plaintiffs filed a Motion for Decision or, in the Alternative, Request for Status Update On May 3, 2016, the Court granted Defendants' Joint Motion for a Stay, denied Plaintiffs' Motion as moot, and requested briefing on the issues of preclusion and ripeness Briefing on these issues concluded on June 24, 2016 The parties are waiting for the Court to rule Openlands et al v U S Department of Transportation et al , Case Nos 15-2724, 15-2725, 15-2726 (United States Court of Appeals for the Seventh Circuit) This was a case combining the appeals of the decision in Openlands, et al v U S DOT et al , No 1 13-cv-04950 (N D Ill 2015) by Defendants Illinois Department of Transportation, Indiana Department of Transportation, and the Federal Highway Administration Openlands, et al v, Illinois Department of Transportation, et al , No 2014-CH-06630 (Circuit Court of Cook County), No 1 14-cv-03912 (United States District Court, Northern District of Illinois) ELPC attorneys represent two environmental organizations in a law suit 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 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 ELPC filed a Motion for Summary Judgment on August 18, 2014 ELPC filed an Amended Motion for Summary Judgment on April 10, 2015 The judge allowed written and oral discovery, which concluded on March 31, 2016 Briefing concluded on June 27, 2016 Department of Transportation, et al v Association of American Railroads, United State 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 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 United States 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 |

| 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) |

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# 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

2015

**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 |
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**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<br>35 East Wacker Drive Suite 1600<br><br>Chicago, IL 606012208<br>26-4767097 | Environmental advocacy | IL | 501(c)(4) | | Environmental Law & Policy Center of the Midwest | Yes | |
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**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income(related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproprtionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Yes | No | | Yes | No | |
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**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 |
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**Part V** **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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

| **(a)** Name of related organization | **(b)** Transaction type (a-s) | **(c)** Amount involved | **(d)** Method of determining amount involved |
|---|---|---|---|
| **(1)** Environment Law and Policy Center Action Fund | Q | 3,338 | FMV |
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**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

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

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

| Return Reference | Explanation |
|---|---|