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Form **990**

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*

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2016

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 01-01-2016 , and ending 12-31-2016

B Check if applicable
☑ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
WESTERN ENVIRONMENTAL LAW CENTER

Doing business as

Number and street (or P O box if mail is not delivered to street address) PO BOX 10947
Room/suite

City or town, state or province, country, and ZIP or foreign postal code
EUGENE, OR 97440

D Employer identification number
93-1010269

E Telephone number
(541) 485-2471

G Gross receipts $ 1,967,812

F Name and address of principal officer
ERIK SCHLENKER-GOODRICH
PO BOX 10947
EUGENE, OR 97440

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 WESTERNLAW ORG

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

L Year of formation 1989

M State of legal domicile OR

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
PUBLIC INTEREST LAW FIRM - REPRESENTING PUBLIC INTEREST GROUPS BEFORE THE U S COURTS, ADMINISTRATIVE AGENCIES AND BOARDS WE USE THE POWER OF THE LAW TO SAFEGUARD THE WILDLIFE, WILDLANDS, AND COMMUNITIES OF THE AMERICAN WEST

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	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	18
6	Total number of volunteers (estimate if necessary)	6	19
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	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,174,761	1,302,804
	9	Program service revenue (Part VIII, line 2g)	587,542	661,183
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,738	1,878
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,766,041	1,965,865
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	59,000	7,000
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,226,641	1,323,208
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶184,861		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	429,567	444,174
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,715,208	1,774,382
	19	Revenue less expenses Subtract line 18 from line 12	50,833	191,483

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,232,277	1,432,025
	21	Total liabilities (Part X, line 26)	69,219	75,910
	22	Net assets or fund balances Subtract line 21 from line 20	1,163,058	1,356,115

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

****** 2017-09-20
Signature of officer Date

LYNDEE PRILL FINANCE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KARI YOUNG	KARI YOUNG	2017-09-26		P01325552

Firm's name ▶ JONES & ROTH PC | Firm's EIN ▶ 93-0819646

Firm's address ▶ PO BOX 10086
EUGENE, OR 97440 | Phone no (541) 687-2320

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

PUBLIC INTEREST LAW FIRM - REPRESENTING PUBLIC INTEREST GROUPS BEFORE THE U S COURTS, ADMINISTRATIVE AGENCIES AND BOARDS WE USE THE POWER OF THE LAW TO SAFEGUARD THE WILDLIFE, WILDLANDS, AND COMMUNITIES OF THE AMERICAN WEST

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 1,430,312 including grants of $ 7,000) (Revenue $ 661,183)

See Additional Data

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses ▶** 1,430,312

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	Yes	
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		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No

Part IV Checklist of Required Schedules *(continued)*

			Yes	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		
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		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *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		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
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	13			
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		
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	18			
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	1a 8			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b 8			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6		No
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	Yes	
	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▶ OR , NM , MT , CO , WA

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
▶LYNDEE PRILL 1216 LINCOLN AVE EUGENE, OR 97401 (541) 485-2471

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) LORI MADDOX BOARD PRESID	1 00	X		X				0	0	0
(2) KARIN SHELDON VICE PRESIDE	1 00	X		X				0	0	0
(3) KEVIN KIRCHNER TREASURER	1 00	X		X				0	0	0
(4) PHIL KATZEN DIRECTOR	1 00	X						0	0	0
(5) WILLIAM LEAPHART DIRECTOR	1 00	X						0	0	0
(6) MIKE LINDSAY DIRECTOR	1 00	X						0	0	0
(7) LISA MANNING DIRECTOR	1 00	X						0	0	0
(8) PEGGY NELSON DIRECTOR	1 00	X						0	0	0
(9) DYAN OLDENBURG DIRECTOR	1 00	X						0	0	0
(10) CORRIE YACKULIC DIRECTOR	1 00	X						0	0	0
(11) ERIK SCHLENKER-GOODRICH EXECUTIVE DI	40 00			X				109,644	0	11,997
(12) LYNDEE PRILL FINANCE OFFI	40 00			X				58,960	0	8,804

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

	(D)	(E)	(F)
1b Sub-Total . . . ▶			
c Total from continuation sheets to Part VII, Section A . . . ▶			
d Total (add lines 1b and 1c) . . . ▶	168,604		20,801

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 ▶ 1

			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		No
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 ▶

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,302,804				
	g Noncash contributions included in lines 1a-1f $ 3,794					
	h **Total.** Add lines 1a-1f ▶		1,302,804			
Program Service Revenue		Business Code				
	2a FEES AND REIMBURSEMENTS		621,215	621,215		
	b EDUCATION FEES		20,000	20,000		
	c MISCELLANEOUS		19,968	19,968		
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f ▶		661,183			

		(i) Real / (i) Securities	(ii) Personal / (ii) Other	(A)	(B)	(C)	(D)
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			3,630			3,630
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6a Gross rents						
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory		195				
	b Less cost or other basis and sales expenses		1,947				
	c Gain or (loss)		-1,752				
	d Net gain or (loss) ▶			-1,752	-1,752		
	8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18 . . . . a						
	b Less direct expenses . . . b						
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities See Part IV, line 19 . . . a						
	b Less direct expenses . . . b						
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances . . a						
	b Less cost of goods sold . . b						
	c Net income or (loss) from sales of inventory ▶						
	Miscellaneous Revenue	Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d ▶						
	12 **Total revenue.** See Instructions ▶			1,965,865	659,431		3,630

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) Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	7,000	7,000		
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, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	196,680	109,688	69,696	17,296
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	917,218	798,298	45,329	73,591
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	26,506	21,736	2,585	2,185
9 Other employee benefits	99,570	86,391	4,357	8,822
10 Payroll taxes	83,234	68,231	8,210	6,793
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	8,110		8,110	
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)	1,200		1,200	
12 Advertising and promotion				
13 Office expenses	18,308	9,101	8,463	744
14 Information technology				
15 Royalties . .				
16 Occupancy	88,218	72,316	8,701	7,201
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	8,790	7,206	867	717
23 Insurance . . .	7,735	6,341	763	631
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 LITIGATION MEALS/TRAVEL	95,000	95,000		
b DEVELOPMENT	66,113			66,113
c EDUCATION	38,650	38,650		
d OTHER LITIGATION	36,579	36,579		
e All other expenses	75,471	73,775	928	768
25 **Total functional expenses.** Add lines 1 through 24e	1,774,382	1,430,312	159,209	184,861
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 IX . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		190,442	1	93,875
	2	Savings and temporary cash investments		678,133	2	1,146,639
	3	Pledges and grants receivable, net		5,000	3	25,000
	4	Accounts receivable, net		261,559	4	74,698
	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		12,106	9	12,432
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 82,772			
	b	Less accumulated depreciation	10b 57,294	32,631	10c	25,478
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		52,406	15	53,903
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		1,232,277	16	1,432,025
Liabilities	17	Accounts payable and accrued expenses		2,109	17	4,573
	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		67,110	25	71,337
	26	**Total liabilities.** Add lines 17 through 25		69,219	26	75,910
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		948,767	27	1,140,547
	28	Temporarily restricted net assets		214,291	28	215,568
	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		1,163,058	33	1,356,115
	34	Total liabilities and net assets/fund balances		1,232,277	34	1,432,025

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	1,965,865
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,774,382
3	Revenue less expenses Subtract line 2 from line 1	3	191,483
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,163,058
5	Net unrealized gains (losses) on investments	5	1,574
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	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,356,115

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:
Software Version:
EIN: 93-1010269
Name: WESTERN ENVIRONMENTAL LAW CENTER

Form 990 (2016)

Form 990, Part III, Line 4a:

PUBLIC INTEREST LAW FIRM - THE WESTERN ENVIRONMENTAL LAW CENTER USES THE FULL POWER OF THE LAW TO DEFEND AND PROTECT THE AMERICAN WEST'S TREASURED LANDSCAPES, ICONIC WILDLIFE, AND RURAL COMMUNITIES WE COMBINE OUR LEGAL SKILLS WITH SOUND CONSERVATION BIOLOGY AND ENVIRONMENTAL SCIENCE TO ADDRESS MAJOR ENVIRONMENTAL ISSUES IN THE WEST IN THE MOST STRATEGIC AND EFFECTIVE MANNER CONTINUED ON SCHEDULE O THE WESTERN ENVIRONMENTAL LAW CENTER (WELC) WAS INVOLVED IN THE FOLLOWING LITIGATION DURING 2016 (JANUARY 1 - DECEMBER 31) UNLESS OTHERWISE NOTED, COURT-AWARDED FEES WERE NOT RECOVERED DURING 2016 WILD EARTH GUARDIANS V PROVENCIO, CASE NO 16-CV-08010-PGR (D ARIZ) WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE TO THE FOREST SERVICE'S IMPLEMENTATION OF THE TRAVEL MANAGEMENT RULE ON THE KAIBAB NATIONAL FOREST FOR VIOLATIONS OF NEPA, APA, NHPA, TRAVEL MANAGEMENT RULE, AND TWO EXECUTIVE ORDERS BRIEFING WILL TAKE PLACE DURING 2017 AND 2018 KLAMATH-SISKIYOU WILDLANDS CENTER V GERRITSMA, CASE NO 12-CV-01166-PA (D OR) WELC REPRESENTED KS WILD AND OTHERS IN A CHALLENGE TO THE RIO CLIMAX TIMBER SALE ON THE MEDFORD DISTRICT OF THE BLM FOR VIOLATIONS OF NEPA, FLPMA, AND THE NORTHWEST FOREST PLAN PLAINTIFFS DID NOT PREVAIL IN THE DISTRICT COURT OR ON APPEAL KARUK TRIBE V STELLE, CASE NO 16-CV-01079-MMC (N D CAL) WELC REPRESENTS KARUK TRIBE AND OTHERS IN A CHALLENGE TO A BIOLOGICAL OPINION AND RECORD OF DECISION APPROVING THE WESTSIDE FIRE RECOVERY PROJECT ON THE KLAMATH NATIONAL FOREST FOR VIOLATIONS OF THE ESA, NEPA, NFMA, AND NORTHWEST FOREST PLAN THE PARTIES ARE CURRENTLY BRIEFING SUMMARY JUDGMENT SWANSON V SALAZAR, CASE NO 10-CV-01843-JDB (D DC) WELC REPRESENTS KLAMATH-SISKIYOU WILDLANDS CENTER AND OTHERS AS DEFENDANTS-INTERVENORS IN A CHALLENGE BROUGHT BY THE TIMBER INDUSTRY AND COUNTIES ALLEGING VIOLATIONS OF THE OREGON AND CALIFORNIA LANDS ACT AND FLPMA AGAINST THE DEPARTMENT OF INTERIOR FOR FAILURE TO OFFER FOR SALE A SUFFICIENT VOLUME OF TIMBER, AND FOR VIOLATIONS OF THE ESA AGAINST THE U S FISH AND WILDLIFE SERVICE FOR USE OF THE "OWL ESTIMATION METHODOLOGY" IN ESA CONSULTATIONS FOR THE NORTHERN SPOTTED OWL CASE WAS DISMISSED WITHOUT PREJUDICE FOR LACK OF STANDING PACIFIC RIVERS COUNCIL V BLM, CASE NO 16-CV-01598-JR (D OR) WELC REPRESENTS PRC AND OTHERS IN A CHALLENGE TO THE BLM'S WESTERN OREGON PLAN REVISIONS (WOPR JR) FOR VIOLATIONS OF THE ESA, NEPA, FLPMA, AND O&C ACT THE CASE IS CURRENTLY STAYED PENDING A CHANGE IN PRESIDENTIAL ADMINISTRATION AMERICAN WHITEWATER V ELECTRON HYDRO LLC, CASE NO 2-16-CV-00047-JCC (W D WASH) WELC REPRESENTS TWO CONSERVATION GROUPS SEEKING TO REQUIRE A HYDROELECTRIC PROJECT OWNER TO COMPLY WITH THE ENDANGERED SPECIES ACT CASE PENDING WILDEARTH GUARDIANS V HOOVER, CASE NO 9 16-CV-00065-DWM (D MT) WELC REPRESENTS ONE CONSERVATION GROUP SEEKING TO REQUIRE U S FISH AND WILDLIFE SERVICE TO COMPLY WITH THE NATIONAL ENVIRONMENTAL POLICY ACT AND THE ENDANGERED SPECIES ACT IN THE CONTEXT OF ITS FEDERAL EXPORT PROGRAM FOR ANIMAL PARTS AND PELTS CASE PENDING WILDEARTH GUARDIANS V C L "BUTCH" OTTER, CASE NO 1-14-CV-258-BLW (D ID) WELC REPRESENTS ONE CONSERVATION GROUP SEEKING TO REQUIRE STATE OF IDAHO TO COMPLY WITH THE ENDANGERED SPECIES ACT IN THE CONTEXT OF ITS FURBEARER TRAPPING PROGRAM AND EFFECTS ON CANADA LYNX CASE PENDING MCKENZIE FLYFISHERS V BRUCE MCINTOSH, CASE NO 6-13-CV-02125-TC (D OR) WELC REPRESENTS TWO FISHING GROUPS SEEKING TO REQUIRE STATE OF OREGON TO COMPLY WITH THE ENDANGERED SPECIES ACT IN ITS OPERATION OF FISH HATCHERIES THAT HARM WILD NATIVE FISH CASE PENDING BOHMKER V STATE OF OREGON, CASE NO 1-15-CV-01975-CL (D OR) WELC REPRESENTS FIVE CONSERVATION GROUPS WHO INTERVENED TO DEFEND THE STATE OF OREGON'S TEMPORARY MORATORIUM ON SUCTION DREDGE PLACER MINING IN ESSENTIAL SALMONID HABITAT IN OREGON CASE PENDING KLAMATH-SISKIYOU WILDLANDS CENTER V MACWHORTER, CASE NO 1 12-CV-1900-PA (D OR) WELC REPRESENTS KLAMATH-SISKIYOU WILDLANDS CENTER, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UNDER THE ENDANGERED SPECIES ACT TO THE U S FOREST SERVICE'S FAILURE TO CONSULT WITH THE NATIONAL MARINE FISHERIES SERVICE UNDER SECTION 7 OF THE ENDANGERED SPECIES ACT BEFORE AUTHORIZING SUCTION DREDGE MINING IN CRITICAL HABITAT FOR SALMON AND STEELHEAD TROUT CASE SETTLED WITH FEES RECEIVED BY WELC IN 2017 OF 34,811 WILDEARTH GUARDIANS V CONNER, CASE NO 1 15-CV-858-CMA (D COLO) WELC REPRESENTED WILDEARTH GUARDIANS IN A CHALLENGE TO A U S FOREST SERVICE TIMBER SALE ON THE PIKE-SAN ISABEL NATIONAL FOREST FOR VIOLATIONS OF THE NATIONAL ENVIRONMENTAL POLICY ACT CASE WAS RESOLVED IN FAVOR OF CONNER (U S FOREST SERVICE) ALLIANCE FOR THE WILD ROCKIES V ASHE, CASE NO 14-35936 (NINTH CIR) WELC REPRESENTED ONE CONSERVATION GROUP THAT SOUGHT TO REQUIRE THE FOREST SERVICE TO COMPLY WITH THE NATIONAL FOREST MANAGEMENT ACT IN THE CONTEXT OF A TIMBER SALE IN GRIZZLY BEAR HABITAT IN MONTANA CASE LOST WILDEARTH GUARDIANS V ZINKE, CASE NO 9 14-CV-250-DLC (D MONT) WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN AN ENDANGERED SPECIES ACT CHALLENGE TO THE U S FISH AND WILDLIFE SERVICE'S DECISION TO NOT LIST THE WOLVERINE AS THREATENED UNDER THE ENDANGERED SPECIES ACT CASE WAS RESOLVED IN FAVOR OF WILDEARTH GUARDIANS, WITH FEES RECEIVED BY WELC IN 2017 OF 200,879 WILDEARTH GUARDIANS V U S DEP'T OF THE INTERIOR, CASE NO 9 14-CV-270-DLC (D MONT) WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN AN ENDANGERED SPECIES ACT CHALLENGE TO THE U S FISH AND WILDLIFE SERVICE'S 2014 DECISION DESIGNATING CRITICAL HABITAT FOR THE CANADA LYNX, A SPECIES LISTED AS THREATENED UNDER THE ESA THE CASE CHALLENGED THE FAILURE OF THE USFWS TO DESIGNATE CRITICAL HABITAT IN CERTAIN GEOGRAPHIC AREAS THROUGHOUT THE RANGE OF THE CANADA LYNX CASE WAS RESOLVED IN FAVOR OF WILDEARTH GUARDIANS, WITH FEES RECEIVED BY WELC IN 2017 OF 94,216 CASCADIA WILDLANDS V WOODRUFF, CASE NO 3 15-CV-5132-RJB (W D WASH) WELC REPRESENTS CASCADIA WILDLANDS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE TO APHIS-WILDLIFE SERVICE'S WOLF DAMAGE MANAGEMENT PROGRAM IN WASHINGTON UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT CASE WAS RESOLVED IN FAVOR OF CASCADIA WILDLANDS FEES RECEIVED BY WELC IN 2016 WERE 69,699 NEW MEXICO OFF-HIGHWAY VEHICLE ALLIANCE V U S FOREST SERVICE, CASE NO 1 12-CV-1272-WJ-GBW (D N M) WELC REPRESENTS CENTER FOR BIOLOGICAL DIVERSITY, AND OTHER CONSERVATION ORGANIZATIONS, AS DEFENDANT-INTERVENORS TO DEFEND THE U S FOREST SERVICE'S TRAVEL MANAGEMENT DECISION FOR THE SANTA FE NATIONAL FOREST AN OFF-HIGHWAY VEHICLE GROUP CHALLENGED THE DECISION UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT CASE WAS RESOLVED IN FAVOR OF CENTER FOR BIOLOGICAL DIVERSITY WILDEARTH GUARDIANS V ASHE, CASE NO 4 15-CV-19-JGZ (D ARIZ) WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UNDER THE ENDANGERED SPECIES ACT TO THE U S FISH AND WILDLIFE SERVICE'S DECISION TO MODIFY THE MEXICAN WOLF EXPERIMENTAL POPULATION PROGRAM CASE HAS NOT BEEN RESOLVED WILDEARTH GUARDIANS V U S FOREST SERVICE, CASE NO 4 14-CV-488-REB (D IDAHO) WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT TO THE U S FOREST SERVICE AND U S BUREAU OF LAND MANAGEMENT'S DECISIONS TO NOT REQUIRE A SPECIAL USE PERMIT FOR A PREDATOR HUNTING CONTEST ON PUBLIC LANDS IN IDAHO CLAIMS AGAINST BLM WERE SETTLED, CLAIMS AGAINST USFS WERE RESOLVED IN FAVOR OF USFS FEES WERE RECEIVED BY WELC IN 2017 OF 7,641 CASCADIA WILDLANDS V WILLIAMS, CASE NO 6 16-CV-177-MC (D OREGON) WELC REPRESENTS CASCADIA WILDLANDS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE TO APHIS-WILDLIFE SERVICE'S WOLF DAMAGE MANAGEMENT PROGRAM IN OREGON UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT CASE WAS RESOLVED IN FAVOR OF APHIS-WILDLIFE SERVICES CASCADIA WILDLANDS V CARLTON, CASE NO 6 16-CV-1095-JR (D OREGON) WELC REPRESENTS CASCADIA WILDLANDS AND OREGON WILD IN A CHALLENGE UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT TO A U S FOREST SERVICE TIMBER SALE ON THE UMPQUA NATIONAL FOREST IN NORTHERN SPOTTED OWL CRITICAL HABITAT CASE HAS NOT BEEN RESOLVED WILDEARTH GUARDIANS V LANNOM, CASE NO 1 16-CV-428-BLW (D IDAHO) WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE UNDER THE ENDANGERED SPECIES ACT TO THE U S FOREST SERVICE'S FAILURE TO CONSULT WITH THE U S FISH AND WILDLIFE SERVICE UNDER SECTION 7 OF THE ESA REGARDING ITS TRAVEL MANAGEMENT PLAN AFTER BULL TROUT CRITICAL HABITAT WAS DESIGNATED ON THE PAYETTE NATIONAL FOREST CASE WAS DISMISSED WITHOUT PREJUDICE ALLIANCE FOR THE WILD ROCKIES V ASHE, CASE NO 14-34936 (9TH CIR) WELC REPRESENTS THE ALLIANCE FOR THE WILD ROCKIES IN CHALLENGE TO LARGE CLEAR- CUT LOGGING OPERATION, ALLEGING VIOLATIONS OF EPA AND THE ENDANGERED SPEC

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

2016

Open to Public Inspection

Name of the organization
WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number
93-1010269

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

The organization is not a private foundation because it is (For lines 1 through 12, check only one box)

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

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))

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

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

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

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

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

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

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university

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

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

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g

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

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

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

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

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

f Enter the number of supported organizations

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant ")	1,209,676	1,212,905	1,229,254	1,174,761	1,302,804	6,129,400
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	1,209,676	1,212,905	1,229,254	1,174,761	1,302,804	6,129,400
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,550,514
6 **Public support.** Subtract line 5 from line 4						4,578,886

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	1,209,676	1,212,905	1,229,254	1,174,761	1,302,804	6,129,400
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,447	5,370	5,313	3,738	3,630	24,498
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support.** Add lines 7 through 10						6,153,898

12 Gross receipts from related activities, etc (see instructions) | 12 | 2,647,988

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 2016 (line 6, column (f) divided by line 11, column (f)) | 14 | 74 410 %

15 Public support percentage for 2015 Schedule A, Part II, line 14 | 15 | 69 420 %

16a **33 1/3% support test—2016.** 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—2015.** 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—2016.** 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—2015.** 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	**(a)**2012	**(b)**2013	**(c)**2014	**(d)**2015	**(e)**2016	**(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)**2012	**(b)**2013	**(c)**2014	**(d)**2015	**(e)**2016	**(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 2016 (line 8, column (f) divided by line 13, column (f))	**15**	
16 Public support percentage from 2015 Schedule A, Part III, line 15	**16**	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2016** (line 10c, column (f) divided by line 13, column (f))	**17**	
18 Investment income percentage from **2015** Schedule A, Part III, line 17	**18**	

19a **331/3% support tests—2016.** 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—2015.** 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 12 of Part I If you checked 12a of Part I, complete Sections A and B If you checked 12b of Part I, complete Sections A and C If you checked 12c of Part I, complete Sections A, D, and E If you checked 12d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated If designated by class or purpose, describe the designation If historic and continuing relationship, explain*	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 12a or 12b 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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)*	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 I of Schedule L (Form 990 or 990-EZ)*	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 9a) 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 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below*	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		

Part IV **Supporting Organizations** (continued)

			Yes	No
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**		

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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**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 2016 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-2016**	**(iii) Distributable Amount for 2016**
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013.			
d From 2014.			
e From 2015.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7 $			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2017.** Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013.			
c Excess from 2014.			
d Excess from 2015.			
e Excess from 2016.			

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

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

2016

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**
WESTERN ENVIRONMENTAL LAW CENTER	93-1010269

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)	740	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	761	
c	Total lobbying expenditures (add lines 1a and 1b)	1,501	
d	Other exempt purpose expenditures	1,772,881	
e	Total exempt purpose expenditures (add lines 1c and 1d)	1,774,382	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	238,719	

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)	59,680	
h	Subtract line 1g from line 1a If zero or less, enter -0-		
i	Subtract line 1f from line 1c If zero or less, enter -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)** 2013	**(b)** 2014	**(c)** 2015	**(d)** 2016	**(e)** Total
2a	Lobbying nontaxable amount	227,704	224,267	235,760	238,719	926,450
b	Lobbying ceiling amount (150% of line 2a, column(e))					1,389,675
c	Total lobbying expenditures	2,130	1,821	823	1,501	6,275
d	Grassroots nontaxable amount	56,926	56,067	58,940	59,680	231,613
e	Grassroots ceiling amount (150% of line 2d, column (e))					347,420
f	Grassroots lobbying expenditures	2,130	1,710	458	740	5,038

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

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493278005487

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

2016

Open to Public Inspection

Name of the organization
WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number
93-1010269

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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	33,190	33,684	32,639	29,130	26,394
b Contributions					
c Net investment earnings, gains, and losses	2,155	-211	1,334	3,769	2,967
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	285	283	289	260	231
g End of year balance	35,060	33,190	33,684	32,639	29,130

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

a Board designated or quasi-endowment ▶ 100 000 %

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)	Yes	
(ii) related organizations	3a(ii)		No
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' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		82,772	57,294	25,478
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				25,478

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		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
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
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
PAYROLL PAYABLES	51,578
CREDIT CARDS	12,325
CLIENT FUNDS HELD IN TRUST	7,434
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	71,337

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	1,969,191
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	1,574		
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	1,574
3	Subtract line **2e** from line **1**			3	1,967,617
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	-1,752		
c	Add lines **4a** and **4b**			4c	-1,752
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	1,965,865

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	1,776,134
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	1,752		
e	Add lines **2a** through **2d**			2e	1,752
3	Subtract line **2e** from line **1**			3	1,774,382
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	1,774,382

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
See Additional Data Table	

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

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 93-1010269

Name: WESTERN ENVIRONMENTAL LAW CENTER

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 2, PART V, LINE 4	IN 2007, A BOARD DESIGNATED ENDOWMENT FUND (FUND) WAS ESTABLISHED AT THE OREGON COMMUNITY FOUNDATION (OCF) THIS FUND IS USED BY OCF AS A SOURCE OF UNRESTRICTED GRANTS FOR WELC TH E AGREEMENT WITH OCF STIPULATES THAT THE FUND SHALL BE HELD AND OWNED BY OCF OCF MAY DIST RIBUTE, ON AN ANNUAL BASIS, A FIXED PERCENTAGE OF THE FUND ASSETS THE PERCENTAGE IS DETER MINED BY THE BOARD OF DIRECTORS OF OCF THE AGREEMENT ALSO PROVIDES THAT, UPON WRITTEN REQ UEST FROM A MAJORITY OF THE BOARD OF DIRECTORS OF OCF, ADDITIONAL DISTRIBUTIONS MAY BE MAD E FROM THE FUND ASSETS, EVEN TO THE EXHAUSTION OF THE FUND

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 4, PART XI, LINE 4B	LOSS ON ASSET DISPOSAL -1,752

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 4, PART XII, LINE 2D	LOSS ON ASSET DISPOSAL 1,752

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

2016

Open to Public Inspection

Name of the organization
WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number
93-1010269

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 - ORGANIZATION'S MISSION	PUBLIC INTEREST LAW FIRM - REPRESENTING PUBLIC INTEREST GROUPS BEFORE THE U S COURTS, ADMINISTRATIVE AGENCIES AND BOARDS WE USE THE POWER OF THE LAW TO SAFEGUARD THE WILDLIFE, WILDLANDS, AND COMMUNITIES OF THE AMERICAN WEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 1, PART I, LINE 6	SOME VOLUNTEERS ASSISTED ATTORNEYS WITH LEGAL RESEARCH (INTERNS/EXTERNS) OTHER VOLUNTEERS ASSISTED DEVELOPMENT STAFF WITH PROJECTS AND EVENTS ONE VOLUNTEER ASSISTED WITH GENERAL OFFICE TASKS, SUCH AS FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	THE WESTERN ENVIRONMENTAL LAW CENTER (WELC) WAS INVOLVED IN THE FOLLOWING LITIGATION DURIN G 2016 (JANUARY 1 - DECEMBER 31) UNLESS OTHERWISE NOTED, COURT-AWARDED FEES WERE NOT RECO VERED DURING 2016 WILD EARTH GUARDIANS V PROVENCIO, CASE NO 16-CV-08010-PGR (D ARIZ) WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE TO THE FOREST SERVICE'S IMPLEMENTATION OF THE TRAVEL MANAGEMENT RULE ON THE KAIBAB NATION AL FOREST FOR VIOLATIONS OF NEPA, APA, NHPA, TRAVEL MANAGEMENT RULE, AND TWO EXECUTIVE ORD ERS BRIEFING WILL TAKE PLACE DURING 2017 AND 2018 KLAMATH-SISKIYOU WILDLANDS CENTER V G ERRITSMA, CASE NO 12-CV-01166-PA (D OR) WELC REPRESENTED KS WILD AND OTHERS IN A CHALL ENGE TO THE RIO CLIMAX TIMBER SALE ON THE MEDFORD DISTRICT OF THE BLM FOR VIOLATIONS OF NE PA, FLPMA, AND THE NORTHWEST FOREST PLAN PLAINTIFFS DID NOT PREVAIL IN THE DISTRICT COURT OR ON APPEAL KARUK TRIBE V STELLE, CASE NO 16-CV-01079-MMC (N D CAL) WELC REPRESENTS KARUK TRIBE AND OTHERS IN A CHALLENGE TO A BIOLOGICAL OPINION AND RECORD OF DECISION APPR OVING THE WESTSIDE FIRE RECOVERY PROJECT ON THE KLAMATH NATIONAL FOREST FOR VIOLATIONS OF THE ESA, NEPA, NFMA, AND NORTHWEST FOREST PLAN THE PARTIES ARE CURRENTLY BRIEFING SUMMARY JUDGMENT SWANSON V SALAZAR, CASE NO 10-CV-01843-JDB (D DC) WELC REPRESENTS KLAMATH- SISKIYOU WILDLANDS CENTER AND OTHERS AS DEFENDANTS-INTERVENORS IN A CHALLENGE BROUGHT BY T HE TIMBER INDUSTRY AND COUNTIES ALLEGING VIOLATIONS OF THE OREGON AND CALIFORNIA LANDS ACT AND FLPMA AGAINST THE DEPARTMENT OF INTERIOR FOR FAILURE TO OFFER FOR SALE A SUFFICIENT V OLUME OF TIMBER, AND FOR VIOLATIONS OF THE ESA AGAINST THE U S FISH AND WILDLIFE SERVICE FOR USE OF THE "OWL ESTIMATION METHODOLOGY" IN ESA CONSULTATIONS FOR THE NORTHERN SPOTTED OWL CASE WAS DISMISSED WITHOUT PREJUDICE FOR LACK OF STANDING PACIFIC RIVERS COUNCIL V BLM, CASE NO 16-CV-01598-JR (D OR) WELC REPRESENTS PRC AND OTHERS IN A CHALLENGE TO TH E BLM'S WESTERN OREGON PLAN REVISIONS (WOPR JR) FOR VIOLATIONS OF THE ESA, NEPA, FLPMA, A ND O&C ACT THE CASE IS CURRENTLY STAYED PENDING A CHANGE IN PRESIDENTIAL ADMINISTRATION AMERICAN WHITEWATER V ELECTRON HYDRO LLC, CASE NO 2-16-CV-00047-JCC (W D WASH) WELC R EPRESENTS TWO CONSERVATION GROUPS SEEKING TO REQUIRE A HYDROELECTRIC PROJECT OWNER TO COMP LY WITH THE ENDANGERED SPECIES ACT CASE PENDING WILDEARTH GUARDIANS V HOOVER, CASE NO 9 16-CV-00065-DWM (D MT) WELC REPRESENTS ONE CONSERVATION GROUP SEEKING TO REQUIRE U S FISH AND WILDLIFE SERVICE TO COMPLY WITH THE NATIONAL ENVIRONMENTAL POLICY ACT AND THE EN DANGERED SPECIES ACT IN THE CONTEXT OF ITS FEDERAL EXPORT PROGRAM FOR ANIMAL PARTS AND PEL TS CASE PENDING WILDEARTH GUARDIANS V C L "BUTCH" OTTER, CASE NO 1-14-CV-258-BLW (D ID) WELC REPRESENTS ONE CONSERVATION GROUP SEEKING TO REQUIRE STATE OF IDAHO TO COMPLY W ITH THE ENDANGERED SPECIES ACT IN THE CONTEXT OF ITS FURBEARER TRAPPING PROGRAM AND EFFECT S ON CANADA LYNX CASE PENDING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	MCKENZIE FLYFISHERS V BRUCE MCINTOSH, CASE NO 6-13-CV-02125-TC (D OR) WELC REPRESEN TS TWO FISHING GROUPS SEEKING TO REQUIRE STATE OF OREGON TO COMPLY WITH THE ENDANGERED SPE CIES ACT IN ITS OPERATION OF FISH HATCHERIES THAT HARM WILD NATIVE FISH CASE PENDING BOH MKER V STATE OF OREGON, CASE NO 1-15-CV-01975-CL (D OR) WELC REPRESENTS FIVE CONSERVA TION GROUPS WHO INTERVENED TO DEFEND THE STATE OF OREGON'S TEMPORARY MORATORIUM ON SUCTION DREDGE PLACER MINING IN ESSENTIAL SALMONID HABITAT IN OREGON CASE PENDING KLAMATH-SISKI YOU WILDLANDS CENTER V MACWHORTER, CASE NO 1 12-CV-1900-PA (D OR) WELC REPRESENTS KLA MATH-SISKIYOU WILDLANDS CENTER, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UNDER THE ENDANGERED SPECIES ACT TO THE U S FOREST SERVICE'S FAILURE TO CONSULT WITH THE NATIO NAL MARINE FISHERIES SERVICE UNDER SECTION 7 OF THE ENDANGERED SPECIES ACT BEFORE AUTHORIZ ING SUCTION DREDGE MINING IN CRITICAL HABITAT FOR SALMON AND STEELHEAD TROUT CASE SETTLED WITH FEES RECEIVED BY WELC IN 2017 OF 34,811 WILDEARTH GUARDIANS V CONNER, CASE NO 1 1 5-CV-858-CMA (D COLO) WELC REPRESENTED WILDEARTH GUARDIANS IN A CHALLENGE TO A U S FORE ST SERVICE TIMBER SALE ON THE PIKE-SAN ISABEL NATIONAL FOREST FOR VIOLATIONS OF THE NATION AL ENVIRONMENTAL POLICY ACT CASE WAS RESOLVED IN FAVOR OF CONNER (U S FOREST SERVICE) A LLIANCE FOR THE WILD ROCKIES V ASHE, CASE NO 14-35936 (NINTH CIR) WELC REPRESENTED ONE CONSERVATION GROUP THAT SOUGHT TO REQUIRE THE FOREST SERVICE TO COMPLY WITH THE NATIONAL FOREST MANAGEMENT ACT IN THE CONTEXT OF A TIMBER SALE IN GRIZZLY BEAR HABITAT IN MONTANA CASE LOST WILDEARTH GUARDIANS V ZINKE, CASE NO 9 14-CV-250-DLC (D MONT) WELC REPRESE NTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN AN ENDANGERED SPECIES AC T CHALLENGE TO THE U S FISH AND WILDLIFE SERVICE'S DECISION TO NOT LIST THE WOLVERINE AS THREATENED UNDER THE ENDANGERED SPECIES ACT CASE WAS RESOLVED IN FAVOR OF WILDEARTH GUARD IANS, WITH FEES RECEIVED BY WELC IN 2017 OF 200,879 WILDEARTH GUARDIANS V U S DEP'T OF THE INTERIOR, CASE NO 9 14-CV-270-DLC (D MONT) WELC REPRESENTS WILDEARTH GUARDIANS, AN D OTHER CONSERVATION ORGANIZATIONS, IN AN ENDANGERED SPECIES ACT CHALLENGE TO THE U S FIS H AND WILDLIFE SERVICE'S 2014 DECISION DESIGNATING CRITICAL HABITAT FOR THE CANADA LYNX, A SPECIES LISTED AS THREATENED UNDER THE ESA THE CASE CHALLENGED THE FAILURE OF THE USFWS TO DESIGNATE CRITICAL HABITAT IN CERTAIN GEOGRAPHIC AREAS THROUGHOUT THE RANGE OF THE CANA DA LYNX CASE WAS RESOLVED IN FAVOR OF WILDEARTH GUARDIANS, WITH FEES RECEIVED BY WELC IN 2017 OF 94,216 CASCADIA WILDLANDS V WOODRUFF, CASE NO 3 15-CV-5132-RJB (W D WASH) WE LC REPRESENTS CASCADIA WILDLANDS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE TO APHIS-WILDLIFE SERVICE'S WOLF DAMAGE MANAGEMENT PROGRAM IN WASHINGTON UNDER THE NATIONAL E NVIRONMENTAL POLICY ACT CASE WAS RESOLVED IN FAVOR OF CASCADIA WILDLANDS FEES RECEIVED B Y WELC IN 2016 WERE 69,699 NE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	W MEXICO OFF-HIGHWAY VEHICLE ALLIANCE V U S FOREST SERVICE, CASE NO 1 12-CV-1272-WJ-GBW (D N M) WELC REPRESENTS CENTER FOR BIOLOGICAL DIVERSITY, AND OTHER CONSERVATION ORGANI ZATIONS, AS DEFENDANT-INTERVENORS TO DEFEND THE U S FOREST SERVICE'S TRAVEL MANAGEMENT DE CISION FOR THE SANTA FE NATIONAL FOREST AN OFF-HIGHWAY VEHICLE GROUP CHALLENGED THE DECIS ION UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT CASE WAS RESOLVED IN FAVOR OF CENTER FOR BIOLOGICAL DIVERSITY WILDEARTH GUARDIANS V ASHE, CASE NO 4 15-CV-19-JGZ (D ARIZ) WEL C REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UND ER THE ENDANGERED SPECIES ACT TO THE U S FISH AND WILDLIFE SERVICE'S DECISION TO MODIFY T HE MEXICAN WOLF EXPERIMENTAL POPULATION PROGRAM CASE HAS NOT BEEN RESOLVED WILDEARTH GUA RDIANS V U S FOREST SERVICE, CASE NO 4 14-CV-488-REB (D IDAHO) WELC REPRESENTS WILDEA RTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UNDER THE NATIONAL ENV IRONMENTAL POLICY ACT TO THE U S FOREST SERVICE AND U S BUREAU OF LAND MANAGEMENT'S DECI SIONS TO NOT REQUIRE A SPECIAL USE PERMIT FOR A PREDATOR HUNTING CONTEST ON PUBLIC LANDS I N IDAHO CLAIMS AGAINST BLM WERE SETTLED, CLAIMS AGAINST USFS WERE RESOLVED IN FAVOR OF US FS FEES WERE RECEIVED BY WELC IN 2017 OF 7,641 CASCADIA WILDLANDS V WILLIAMS, CASE NO 6 16-CV-177-MC (D OREGON) WELC REPRESENTS CASCADIA WILDLANDS, AND OTHER CONSERVATION ORG ANIZATIONS, IN A CHALLENGE TO APHIS-WILDLIFE SERVICE'S WOLF DAMAGE MANAGEMENT PROGRAM IN O REGON UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT CASE WAS RESOLVED IN FAVOR OF APHIS-WIL DLIFE SERVICES CASCADIA WILDLANDS V CARLTON, CASE NO 6 16-CV-1095-JR (D OREGON) WELC REPRESENTS CASCADIA WILDLANDS AND OREGON WILD IN A CHALLENGE UNDER THE NATIONAL ENVIRONMEN TAL POLICY ACT TO A U S FOREST SERVICE TIMBER SALE ON THE UMPQUA NATIONAL FOREST IN NORTH ERN SPOTTED OWL CRITICAL HABITAT CASE HAS NOT BEEN RESOLVED WILDEARTH GUARDIANS V LANNO M, CASE NO 1 16-CV-428-BLW (D IDAHO) WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE UNDER THE ENDANGERED SPECIES ACT TO THE U S FOREST SERVICE'S FAILURE TO CONSULT WITH THE U S FISH AND WILDLIFE SERVICE UNDER SECTION 7 OF THE ESA REGARDING ITS TRAVEL MANAGEMENT PLAN AFTER BULL TROUT CRITICAL HABITAT WAS DESIGNATED ON THE PAYETTE NATIONAL FOREST CAS E WAS DISMISSED WITHOUT PREJUDICE ALLIANCE FOR THE WILD ROCKIES V ASHE, CASE NO 14-3493 6 (9TH CIR) WELC REPRESENTS THE ALLIANCE FOR THE WILD ROCKIES IN CHALLENGE TO LARGE CLEA R- CUT LOGGING OPERATION, ALLEGING VIOLATIONS OF EPA AND THE ENDANGERED SPECIES ACT JUDGM ENT AGAINST THE ALLIANCE WAS AFFIRMED IN APRIL 2017 MONTANA ELDERS FOR A LIVABLE TOMORROW V U S OFFICE OF SURFACE MINING, CASE NO CV-15-106- DWM (D MONT) WELC REPRESENTS MON TANA ELDERS, MEIC, AND SIERRA CLUB IN CHALLENGE TO LARGE COAL MINE EXPANSION, ALLEGING VIO LATIONS OF NEPA DISPOSITIVE MOTIONS ARE PENDING DIN CITIZENS AGAINST RUINING OUR ENVIRON MENT V BIA, CASE NO 3 16-CV-

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Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 4	BYLAWS WERE AMENDED TO CHANGE BOARD MEMBER ELECTION PROCESS AND BOARD TERMS AND OTHER VARIOUS ARTICLES GOVERNING THE BOARD OF DIRECTORS AND ORGANIZATIONAL COMMITTEES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 11B	A COPY WILL BE PROVIDED TO THE BOARD FINANCE COMMITTEE (FC), WHO WILL REVIEW IT AND ASK QUESTIONS OF THE FINANCE OFFICER AND EXECUTIVE DIRECTOR AFTER THE REVIEW BY THE FC, FORM 990 WILL BE DISTRIBUTED TO THE ENTIRE BOARD, PRIOR TO FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	WELC SEEKS TO ESTABLISH AND MAINTAIN A REPUTATION FOR THE HIGHEST STANDARDS OF FAIRNESS AND INTEGRITY IN ALL ITS BUSINESS AND PROGRAM AFFAIRS EMPLOYEES HAVE BEEN INSTRUCTED TO IMMEDIATELY DISCLOSE ANY POTENTIAL CONFLICTS TO THE EXECUTIVE DIRECTOR FOR DISCUSSION AND RESOLUTION IN THE EVENT A RESOLUTION CANNOT BE REACHED BY THE EXECUTIVE DIRECTOR, THE CONFLICT OF INTEREST SHALL BE REFERRED TO THE BOARD OF DIRECTORS FOR A FINAL DECISION ADDITIONALLY, ALL STAFF AND BOARD MEMBERS ARE NOTIFIED OF POTENTIAL NEW MATTERS OF ENGAGEMENT IN ORDER TO REVIEW FOR POTENTIAL CONFLICTS OF INTEREST

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Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15A	THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES THE SALARY OF THE EXECUTIVE DIRECTOR (ED) AFTER REVIEW AND DISCUSSION EACH YEAR THE BOARD SETS THE SALARY OF THE ED, ONLY ALL OTHER SALARIES ARE DETERMINED BY EDS RECOMMENDATION, THEN REVIEWED AND APPROVED AT THE EMPLOYEE LEVEL BY THE FINANCE COMMITTEE AS PART OF THE ANNUAL BUDGET PROCESS SALARIES ARE APPROVED IN TOTAL BY THE BOARD, DURING APPROVAL OF THE ANNUAL BUDGET

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Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15B	OFFICER SALARIES ARE DETERMINED BY THE EXECUTIVE DIRECTOR AND REVIEWED BY THE FINANCE COMMITTEE, THEN APPROVED IN TOTAL BY THE BOARD OF DIRECTORS SALARIES ARE SET TO REFLECT MARKET WAGES BY UTILIZING SALARY SURVEYS AND OTHER DATA, WHEN AVAILABLE, IN ORDER TO STAY COMPETITIVE WITH A CONCERN FOR CURRENT ECONOMIC CONDITIONS

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Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 19	GOVERNING AND FINANCIAL DOCUMENTS ARE AVAILABLE THROUGH THE WESTERN ENVIRONMENTAL LAW CENTER WEBSITE, THE STATE OF OREGON BUSINESS REGISTRY WEBSITE, OR ARE AVAILABLE UPON REQUEST

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Return Reference	Explanation
FORM 990, PART XI, LINE 9	LOSS ON ASSET DISPOSAL 1,752 LOSS ON ASSET DISPOSAL -1,752