

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07/01, 2019, and ending 06/30, 2020

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NRDC ACTION FUND INC		D Employer identification number 13-3976062
	Doing business as		E Telephone number (212) 727-2700
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	
	40 WEST 20TH STREET		
	City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10011		G Gross receipts \$ 14,236,619
F Name and address of principal officer MITCHELL BERNARD, INTERIM PRES SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) <input type="checkbox"/> (insert no.) 4947(a)(1) or 527 <input type="checkbox"/>		H(c) Group exemption number	
J Website ▶ WWW.NRDCACTIONFUND.ORG			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1996	M State of legal domicile NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE NRDC ACTION FUND'S MISSION IS TO BUILD POLITICAL SUPPORT FOR ADVANCING THE GOALS OF THE NATURAL RESOURCES DEFENSE COUNCIL		
	2 Check this box <input type="checkbox"/> 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	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	0
	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 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 15,102,096	Current Year 14,118,397
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	70,200	118,222
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,172,296	14,236,619
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	689,000	2,974,533
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,861,620	2,940,831
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	375,357
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,605,844		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,156,902	6,937,249
	18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	7,707,522	13,227,970
	19 Revenue less expenses - Subtract line 18 from line 12	7,464,774	1,008,649
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 9,719,489
21 Total liabilities (Part X, line 26)		943,469	4,579,857
22 Net assets or fund balances - Subtract line 21 from line 20		8,776,020	9,792,159

Part II Signature Block

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

Sign Here	Signature of officer Veronica Foo		Date 05/07/2021		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name SCOTT THOMPSETT	Preparer's signature <i>Scott Thompson</i>	Date 5/11/2021	Check <input type="checkbox"/> if self-employed	PTIN P00741490
	Firm's name ▶ GRANT THORNTON LLP			Firm's EIN ▶ 36-6055558	
	Firm's address ▶ 757 THIRD AVENUE, 3RD FLOOR NEW YORK, NY 10017-2013			Phone no 212-599-0100	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2019)

Part III Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission

ATTACHMENT 1

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 \$ 7,645,664 including grants of \$ 2,974,533) (Revenue \$ 0)

CLEAN ENERGY FUTURE

EXAMPLES OF THE NRDC ACTION FUND'S FEDERAL ADVOCACY INCLUDE

LAUNCHING LOBBYING AND MEDIA CAMPAIGNS TO ADVOCATE FOR FEDERAL

LEGISLATION THAT WOULD COMMIT THE UNITED STATES TO TRANSITIONING

TO CLEAN ENERGY, AND FOR A PANDEMIC RECOVERY PACKAGE THAT

PRIORITIZED SUSTAINABLE INFRASTRUCTURE PROJECTS THE NRDC ACTION

FUND ALSO ENGAGED IN ADVOCACY AND ACCOUNTABILITY ON THE STATE

LEVEL WE HAVE SUPPORTED PUBLIC ENGAGEMENT AND ADVOCACY EFFORTS IN

SUPPORT OF CLEAN ENERGY

4b (Code) (Expenses \$ 2,161,633 including grants of \$ 0) (Revenue \$ 0)

SUSTAINABLE COMMUNITIES

THE NRDC ACTION FUND ALSO ADVOCATED TO ELIMINATE DANGEROUS

PESTICIDES IN A NUMBER OF STATES, INCLUDING NEW JERSEY, NEW YORK,

AND PENNSYLVANIA WE ALSO SUPPORTED CLIMATE-FRIENDLY

TRANSPORTATION AND BUILDING POLICIES IN MUNICIPALITIES INCLUDING

HONOLULU, SAN JOSE, COLUMBUS AND PORTLAND OUR ACCOUNTABILITY

EFFORTS INCLUDED EDUCATING CONSTITUENTS VIA MAILERS ABOUT THE

ANTI-ENVIRONMENT VOTES OF STATE LEGISLATORS IN PENNSYLVANIA

4c (Code) (Expenses \$ 1,065,768 including grants of \$ 0) (Revenue \$ 0)

WILDLIFE AND WILDLANDS

NRDC ACTION FUND LOBBIED AGAINST BUDGET CUTS AT FEDERAL AGENCIES

THAT ENFORCE OUR KEY NATIONAL ENVIRONMENTAL LAWS, AND AGAINST

EFFORTS TO WEAKEN THE ENDANGERED SPECIES ACT, IN ALIGNMENT WITH

NRDC'S CONTINUED WORK TO PROTECT ENDANGERED SPECIES

4d Other program services (Describe on Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 10,873,065

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.		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
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.	X	
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.		
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.	X	
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.		X
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.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
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.		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V.		X
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.	X	
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.		X
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.		X
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.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	X	
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.	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.		X
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.	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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.		X
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.		X
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.		X
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).	X	
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.		X
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.		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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.	X	

Part IV Checklist of Required Schedules (continued)

	Yes	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? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
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, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
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	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
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 0		
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	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on 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	X
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	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
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	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	X
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	
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	
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	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
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	
9 Sponsoring organizations maintaining donor advised funds.		
a 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	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O	16	X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒ X

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O	14	
b Enter the number of voting members included on line 1a, above, who are independent	12	
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?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
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?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
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 on Schedule O.		X

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?		X
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? . . .		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	X	
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	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
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		
b Other officers or key employees of the organization		
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?		X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► ATTACHMENT 2

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 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 on Schedule O)

19 Describe on 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 ►
 VERONICA FOO, CFO 40 WEST 20TH STREET NEW YORK, NY 10011 212 727-2700

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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, and 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.
- See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RHEA SUH FORMER PRESIDENT	1 00 40 00						X	0	648,244	32,354
(2) MITCHELL BERNARD INTERIM PRES & GENERAL COUNSEL	1 00 40 00			X				0	337,585	62,942
(3) ANDREW JACKSON (THRU 02/2020) CHIEF ADMINISTRATION OFFICER	1 00 40 00			X				0	319,330	38,444
(4) VERONICA FOO CFO/TREASURER	3 00 40 00			X				0	250,768	30,435
(5) KEVIN CURTIS EXECUTIVE DIRECTOR	40 00 0			X				0	233,893	47,009
(6) STEVEN BAGINSKI SENIOR FINANCIAL ADVISOR	0 40 00						X	0	182,993	40,710
(7) JOHN H. ADAMS DIRECTOR	1 00 20 00	X						0	175,000	0
(8) EMILY GRAY ASSOCIATE DIR, MAJOR GIFTS	0 40 00						X	0	150,929	20,676
(9) DENIS DISON COMMUNICATIONS DIRECTOR	40 00 0					X		0	125,993	20,337
(10) FRANCES BEINECKE DIRECTOR	1 00 0	X						0	3,655	0
(11) PATRICIA BAUMAN CHAIR/DIRECTOR	1 00 1 00	X		X				0	0	0
(12) SIGMUND ANDERMAN DIRECTOR	1 00 0	X						0	0	0
(13) CHRISTOPHER ARNDT DIRECTOR	1 00 0	X						0	0	0
(14) RICHARD E. AYRES DIRECTOR	1 00 1 00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
15) ANNE BARTLEY DIRECTOR	1 00 0	X						0	0	0
16) HAMILTON CANDEE DIRECTOR	1 00 0	X						0	0	0
17) JOANN KAPLAN DIRECTOR	1 00 0	X						0	0	0
18) VERNICE MILLER-TRAVIS DIRECTOR	1 00 0	X						0	0	0
19) JILL SOFFER DIRECTOR	1 00 0	X						0	0	0
20) DANIEL R TISHMAN DIRECTOR	1 00 1 00	X						0	0	0
21) ERIC WEPSIC DIRECTOR	1 00 1 00	X						0	0	0
22) IRA ZIERING DIRECTOR	1 00 0	X						0	0	0
23) GINA MCCARTHY (AS OF 01/2020) PRESIDENT AND CEO	3 00 40 00			X				0	0	0
24) CRYSTAL FRIERSON SECRETARY (AS OF 12/2019)	1 00 1 00			X				0	0	0
25) KRISTA MCMANUS ASST SECRETARY	1 00 1 00			X				0	0	0
1b Sub-total								0	2,428,390	292,907
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								0	2,428,390	292,907
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										0

- 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
- 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
- 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

	Yes	No
3	X	
4	X	
5		X

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
ATTACHMENT 3		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization		9

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	----------------------------------------------------------------------------------------------------------------------

[illegible]

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

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 in compensation from the organization ►		•

Part VIII Statement of RevenueCheck 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	629,320			
	c	Fundraising events	1c				
	d	Related organizations	1d	1,597,000			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	11,892,077			
	g	Noncash contributions included in lines 1a-1f.	1g	\$ 61,554			
	h	Total. Add lines 1a-1f		14,118,397			
Program Service Revenue	Business Code						
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).			118,222		118,222
	4	Income from investment of tax-exempt bond proceeds			0		
	5	Royalties			0		
	6a	Gross rents	6a				
	b	Less rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)			0		
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)			0		
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	8a	0			
	b	Less direct expenses	8b	0			
	c	Net income or (loss) from fundraising events.			0		
	9a	Gross income from gaming activities See Part IV, line 19	9a	0			
	b	Less direct expenses	9b	0			
	c	Net income or (loss) from gaming activities.			0		
	10a	Gross sales of inventory, less returns and allowances	10a	0			
b	Less cost of goods sold	10b	0				
c	Net income or (loss) from sales of inventory.			0			
Miscellaneous Revenue	Business Code						
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		0			
12	Total revenue. See instructions				14,236,619		118,222

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	2,974,533	2,974,533		
2 Grants and other assistance to domestic individuals See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	307,349	268,076	39,273	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	2,011,177	1,475,222	289,588	246,367
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	622,305	452,709	95,686	73,910
10 Payroll taxes	0			
11 Fees for services (nonemployees)	0			
a Management	36,288	1,994	34,294	
b Legal	0			
c Accounting	2,957,350	2,858,159	32	99,159
d Lobbying	375,357			375,357
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other (if line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,038,215	906,728	110,521	20,966
12 Advertising and promotion	1,807,013	1,285,041	1,318	520,654
13 Office expenses	239,047	23,518	57,991	157,538
14 Information technology	328,848	291,718	5,824	31,306
15 Royalties	0			
16 Occupancy	316,843	202,403	65,283	49,157
17 Travel	107,864	76,568	8,665	22,631
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	7,905	3,769		4,136
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	0			
23 Insurance	0			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a MEMBERSHIP FEES & DUES	35,000	35,000		
b CREDIT CARD FEES	19,960		19,960	
c LIST EXCHANGE AND RENTAL	17,500	17,433		67
d FILING FEES & OTHER	25,416	194	20,626	4,596
e All other expenses				
25 Total functional expenses Add lines 1 through 24e	13,227,970	10,873,065	749,061	1,605,844
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0			

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	785,674	1	951,543
	2 Savings and temporary cash investments.	8,379,540	2	11,625,777
	3 Pledges and grants receivable, net	554,275	3	1,791,596
	4 Accounts receivable, net.	0	4	3,100
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).	0	6	0
	7 Notes and loans receivable, net.	0	7	0
	8 Inventories for sale or use.	0	8	0
	9 Prepaid expenses and deferred charges	0	9	0
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	14,720		
	b Less accumulated depreciation.	14,720	10c	0
	11 Investments - publicly traded securities.	0	11	0
	12 Investments - other securities. See Part IV, line 11.	0	12	0
	13 Investments - program-related. See Part IV, line 11.	0	13	0
	14 Intangible assets.	0	14	0
	15 Other assets. See Part IV, line 11.	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33).	9,719,489	16	14,372,016	
Liabilities	17 Accounts payable and accrued expenses.	604,491	17	545,476
	18 Grants payable.	0	18	0
	19 Deferred revenue.	0	19	0
	20 Tax-exempt bond liabilities.	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.	0	21	0
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties.	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties.	0	24	0
	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	338,978	25	4,034,381
	26 Total liabilities. Add lines 17 through 25.	943,469	26	4,579,857
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions.	0	27	0
	28 Net assets with donor restrictions.	8,776,020	28	9,792,159
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.		30	
	31 Retained earnings, endowment, accumulated income, or other funds.		31	
	32 Total net assets or fund balances.	8,776,020	32	9,792,159
33 Total liabilities and net assets/fund balances.	9,719,489	33	14,372,016	

Form **990** (2019)

Part XI Reconciliation of Net AssetsCheck 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	14,236,619
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,227,970
3	Revenue less expenses Subtract line 2 from line 1	3	1,008,649
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,776,020
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	7,490
9	Other changes in net assets or fund balances (explain on Schedule O).	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,792,159

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

- 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?
If the organization changed either its oversight process or selection process during the tax year, explain on 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?

- 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 on Schedule O and describe any steps taken to undergo such audits . . .

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2019)

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2019

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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 organization	Employer identification number
NRDC ACTION FUND INC	13-3976062

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 (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ 4,507,801
- 3 Volunteer hours for political campaign activities (see instructions)

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. ▶ \$ 2,037,801
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. ▶ \$ 2,470,000
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ 4,507,801
- 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-
(1) NRDC ACTION VOTES	40 W 20TH ST, FL 11 NEW YORK, NY 10011	84-4788745	2,220,000	0
(2) YES FOR MOBILITY	904 NOLAN STREET SAN ANTONIO, TX 78202	84-4775702	250,000	0.
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990 or 990-EZ) 2019

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 (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount Enter the amount from the following table in both columns															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
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?			<input type="checkbox"/> Yes <input type="checkbox"/> 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2019

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

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

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

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.

SEE PAGE 4

Part IV Supplemental Information (continued)

SCHEDULE C, PART I-A, LINE 1

THE ACTION FUND'S POLITICAL EXPENDITURES DURING THIS PERIOD FOCUSED ON THE 2020 FEDERAL ELECTIONS. THEY INCLUDED COMMUNICATIONS EFFORTS ENCOURAGING VOTING AMONG CONSTITUENCIES CONCERNED ABOUT CLIMATE CHANGE AND THE ENVIRONMENT. THE ACTION FUND PRODUCED BLOGS AND SOCIAL MEDIA CONTENT HIGHLIGHTING CANDIDATES WHO WERE RUNNING ON PRO-ENVIRONMENT POSITIONS, AS WELL AS CALLING OUT THOSE WHO HELD ANTI-ENVIRONMENT POSITIONS.

\$816,107 OF THE TOTAL POLITICAL EXPENDITURES WAS SPENT ON STAFF SALARIES (INCLUDING BENEFITS AND OVERHEAD), WHILE THE REMAINING \$3,691,694 WAS SPENT ON DISCRETIONARY EXPENSES, INCLUDING CONSULTANTS AND OTHER VENDORS, ADVERTISING AND GRANTS TO OTHER ORGANIZATIONS.

THE TOTAL AMOUNT OF POLITICAL EXPENDITURES REPRESENTS, 33.93% PERCENT OF THE ORGANIZATION'S OVERALL EXPENDITURES FOR THE YEAR.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

NRDC ACTION FUND INC

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public
Inspection

Employer identification number

13-3976062

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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)	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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	
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 7/25/06, 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 FASB 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 FASB 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 FASB ASC 958 relating to these items	
a Revenue included on Form 990, Part VIII, line 1.	▶ \$
b Assets included in Form 990, Part X.	▶ \$

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

Schedule D (Form 990) 2019

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 make 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 program
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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, 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 on 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ _____ %
c Term 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

- (i) Unrelated organizations
(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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				
e Other		14,720	14,720	

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c) ▶

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	
(2) CONDITIONAL PLEDGE OBLIGATION	2,314,586
(3) DUE TO RELATED PARTIES	1,719,795
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	
	4,034,381

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
---------	-------------------------------------------------------------------------------------

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

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

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

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

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

Part XIII Supplemental Information.

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

SEE PAGE 5

Part XIII Supplemental Information (continued)

FORM 990, SCHEDULE D, PART X, LINE 2

NRDC ACTION FUND IS INCLUDED WITHIN THE CONSOLIDATED FINANCIAL STATEMENTS OF ITS PARENT, THE NATURAL RESOURCES DEFENSE COUNCIL, INC. THE BELOW FIN-48 FOOTNOTE IS REPRODUCED FROM THE CONSOLIDATED FINANCIAL STATEMENTS

NRDC FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY BE RECOGNIZED IN THE CONSOLIDATED FINANCIAL STATEMENTS IF THE POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED.

NRDC HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS, TO IDENTIFY AND REPORT UNRELATED INCOME, DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS, AND TO REVIEW OTHER MATTERS THAT MAY BE CONSIDERED UNCERTAIN TAX POSITIONS. NRDC DOES NOT BELIEVE ITS 2020 AND 2019 CONSOLIDATED FINANCIAL STATEMENTS INCLUDE ANY MATERIAL UNCERTAIN TAX POSITIONS.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

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

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

- | | |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| a <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> In-person solicitations | |

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

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 M&R STRATEGIC SVCS, INC	DIGITAL ADVOCACY		X		325,357	-325,357
2 O'BRIEN GARRETT	FUNDRAISING CONSULTANT		X		50,000	-50,000
3						
4						
5						
6						
7						
8						
9						
10						
Total					375,357	-375,357

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

AL, AK, AR, CA, CO, CT, DC, FL, GA, HI, IL,
KS, KY, ME, MD, MA, MI, MN, MS, MO, NH, NJ, NM, NY, NC, ND, OH,
OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI,

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶					

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

SCHEDULE G, PART I, FUNDRAISERS

THE PROFESSIONAL FUNDRAISERS DISCLOSED ON NRDC ACTION FUND'S FORM 990

PROVIDE A SUITE OF CONSULTING AND FUNDRAISING SERVICES THAT ENHANCE THE

ORGANIZATION'S ABILITY TO ADVANCE ITS OWN TAX-EXEMPT MISSION, AS WELL AS

THAT OF THE NATURAL RESOURCES DEFENSE COUNCIL NRDC ACTION FUND DOES NOT

SPECIFICALLY TRACK THE FUNDRAISING DOLLARS EACH FUNDRAISER GENERATED AND

SO DETERMINING AN ACCURATE ALLOCATION OF THESE RECEIPTS TO ALIGN WITH THE

Schedule G (Form 990 or 990-EZ) 2019

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

990 REPORTING REQUIREMENTS IS DIFFICULT NEVERTHELESS, THE NRDC ACTION
FUND DOES ROUTINELY REVIEW ITS FUNDRAISING RELATIONSHIPS TO ENSURE THAT
THE SERVICES IT RECEIVES PROVIDE A GOOD RATE OF RETURN TO THE
ORGANIZATION ON ITS FUNDRAISING BUDGET

**SCHEDULE I
(Form 990)**

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

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

► Attach to Form 990.

► Go to www.irs.gov/Form990 for the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

OMB No 1545-0047

2019

**Open to Public
Inspection**

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ALASKA WILDERNESS ACTION 122 C ST NW #240 WASHINGTON, DC 20001	30-02233489	501 (C) (4)	25,000				ENV ADVOCACY
(2) BUSINESS COUNCIL FOR SUSTAINABLE ENERGY FDN 805 15TH ST, #708, WASHINGTON DC 20005	32-0491333	501 (C) (3)	9,000				ENV ADVOCACY
(3) CONGRESSIONAL BLACK CAUCUS INSTITUTE 413 NEW JERSEY AVE, SE WASHINGTON, DC 20003	52-2270607	501 (C) (4)	25,000				ENV ADVOCACY
(4) CONSERVATION VOTERS OF PENNSYLVANIA P O BOX 2125 PHILADELPHIA, PA 19103	27-0800179	501 (C) (4)	25,000				ENV ADVOCACY
(5) LEAGUE OF CONSERVATION VOTERS VICTORY FUND 740 15TH ST NW WASHINGTON, DC 20005	27-3145176	501 (C) (4)	215,000				ENV ADVOCACY
(6) LEAGUE OF CONSERVATION VOTERS, INC 740 15TH ST NW WASHINGTON, DC 20005	52-1733698	501 (C) (4)	102,500				ENV ADVOCACY
(7) NRDC ACTION VOTES 40 W 20TH STREET, FL 11 NEW YORK, NY 10011	84-4788745	527	2,220,000				SEE PART IV
(8) ROCKY MOUNTAIN WOLF ACTION FUND P O BOX 461 LAFAYETTE, CO 80026	83-2759539	501 (C) (4)	50,000				ENV ADVOCACY
(9) VET VOICE FOUNDATION INC 2201 WISCONSIN AVE NW WASHINGTON, DC 20007	26-4627222	501 (C) (3)	11,593				ENV ADVOCACY
(10) YES FOR MOBILITY 904 NOLAN STREET SAN ANTONIO, TX 78202	84-4775702	527	250,000				SEE PART IV
(11)							
(12)							

- Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 2
- Enter total number of other organizations listed in the line 1 table 8

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

Schedule I (Form 990) (2019)

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

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

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

FORM 990, SCHEDULE I, LINE 2

IN FISCAL YEAR 2020, THE NRDC ACTION FUND INC PROVIDED GRANTS TO SUPPORT ENVIRONMENTAL INITIATIVES NRDC ACTION FUND INC ONLY PROVIDES FUNDING TO ORGANIZATIONS THAT HAVE AN ENVIRONMENTAL MISSION THAT ALIGNS WITH THE ORGANIZATION'S OWN MISSION GRANTEEES ARE EXPECTED TO PROVIDE THE ORGANIZATION WITH PERIODIC STATUS REPORTS ABOUT THEIR ENVIRONMENTAL PROJECTS

NRDC ACTION FUND ISSUED TWO GRANTS TO SECTION 527 POLITICAL

ORGANIZATIONS NRDC ACTION VOTES AND YES FOR MOBILITY THE GRANT TO NRDC

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

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

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

ACTION VOTES IS INTENDED TO SUPPORT POLITICAL ACTIVITIES THAT ADVANCE

NRDC'S ENVIRONMENTAL AGENDA, THE GRANT TO YES FOR MOBILITY IS TO SUPPORT

ITS AMERICAN CITIES CLIMATE CHALLENGE BALLOT MEASURE

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23

▶ Attach to Form 990

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--------------------------------------------------------------------|----------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--------------------------------------------------------------|--------------------------------------------------------------------------|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a	X	
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2019

Schedule J (Form 990) 2019

Page 2

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation				(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(iv) Other reportable compensation				
1 JOHN H ADAMS DIRECTOR	0	0	0	0	0	0	0	0
2 VERONICA FOO CFO/TREASURER	175,000	0	0	0	0	0	175,000	0
3 KEVIN CURTIS EXECUTIVE DIRECTOR	250,768	0	0	0	8,379	22,056	281,203	0
4 EMILY GRAY ASSOCIATE DIR., MAJOR GIFTS	233,893	0	0	0	20,747	26,262	280,902	0
5 STEVEN BAGINSKI SENIOR FINANCIAL ADVISOR	150,929	0	0	0	11,232	9,444	171,605	0
6 MITCHELL BERNARD INTERIM PRES & GENERAL COUNSEL	179,843	3,150	0	0	14,230	26,480	223,703	0
7 ANDREW JACKSON (THRU 02) CHIEF ADMINISTRATION OFFICER	330,085	7,500	0	0	40,200	22,742	400,527	0
8 RHEA SUH FORMER PRESIDENT	319,330	0	0	0	20,606	17,838	357,774	0
9	280,100	0	368,144	0	19,250	13,104	680,598	0
10								
11								
12								
13								
14								
15								
16								

Schedule J (Form 990) 2019

Part III Supplemental Information

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

COMPENSATION INFORMATION

PART II, COMPENSATION REPORTING OF DIRECTOR, MR JOHN H ADAMS

COLUMN B(I) - BASE COMPENSATION

AFTER THIRTY-FIVE YEARS OF COMMITTED SERVICE AS NRDC'S FOUNDER AND

PRESIDENT, JOHN ADAMS RETIRED ON APRIL 1, 2006 JOHN IS A PART-TIME

CONSULTANT FOR NRDC AND RECEIVED \$175,000 FOR THESE SERVICES IN CALENDAR

YEAR 2019

FORM 990, PART VII & SCHEDULE J, PART I

THE FOLLOWING INDIVIDUALS REPORTED ON NRDC ACTION FUND'S FORM 990,

MITCHELL BERNARD, ANDREW JACKSON, RHEA SUH AND VERONICA FOO RECEIVE THEIR

COMPENSATION FROM THE PARENT ORGANIZATION, NATURAL RESOURCES DEFENSE

COUNCIL, INC (NRDC) ACCORDINGLY, ALL COMPENSATION IS BEING REPORTED ON

NRDC ACTION FUND'S FORM 990 AS RELATED ORGANIZATION COMPENSATION

HOWEVER, A PORTION OF EACH OFFICER'S COMPENSATION IS REIMBURSED BY NRDC

ACTION FUND TO NRDC BASED ON SERVICES RENDERED TO NRDC ACTION FUND IN

THE INTEREST OF CLARITY, NRDC ACTION FUND IS DISCLOSING THE FOLLOWING

SALARY AND BENEFITS AMOUNTS AS HAVING BEEN REIMBURSED BY NRDC ACTION FUND

TO NRDC FOR THESE SERVICES

Part III Supplemental Information

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

	SALARY	BENEFITS
MITCHELL BERNARD	\$1,349	\$403
ANDREW JACKSON	\$515	\$153
RHEA SUH	\$4,268	\$1,265
VERONICA FOO	\$3,892	\$1,161

100% OF THE FOLLOWING INDIVIDUALS' TIME (OFFICER KEVIN CURTIS AND TOP 5 HIGHLY COMPENSATED EMPLOYEE, DENIS DISON) IS SPENT PROVIDING SERVICES TO THE NRDC ACTION FUND EACH OF THESE INDIVIDUALS RECEIVES THEIR W-2 FROM NRDC AND THEIR RESPECTIVE COMPENSATION (DISCLOSED IN PART VII OF THE FORM 990) IS REPORTED IN COLUMN E ACCORDINGLY

NRDC ACTION FUND REIMBURSES NRDC FOR THE SERVICES OF OTHER NRDC EMPLOYEES THOSE INDIVIDUALS DO NOT MEET THE CRITERIA OF AN OFFICER, KEY EMPLOYEE OR HIGHLY COMPENSATED EMPLOYEE OF THE ACTION FUND AND ACCORDINGLY ARE NOT DISCLOSED IN PART VII OR SCHEDULE J OF THE 990

FORM 990, SCHEDULE J, PART I, LINE 4

Part III Supplemental Information

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

DURING THE CALENDAR YEAR 2019, PRESIDENT, RHEA SUH, RECEIVED A SEVERANCE

PAYMENT IN THE AMOUNT OF \$368,144 THIS AMOUNT IS INCLUDED IN SCHEDULE J,

PART II, COLUMN B(III)

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles.				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	3	61,554	FMV
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other.				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy.				
22 Historical artifacts.				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

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

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

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Schedule M (Form 990) 2019

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PAGE 50

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

SCH M, PART I, LINE 32A

TO THE EXTENT THAT THE ORGANIZATION RECEIVES CONTRIBUTIONS OF STOCK, THE
ORGANIZATION USES ITS INVESTMENT BROKER TO CONVERT THOSE STOCKS INTO
CASH

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

NRDC ACTION FUND INC

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

2019

**Open to Public
Inspection**

Employer identification number

13-3976062

PRINCIPAL OFFICER

FORMER PRESIDENT, RHEA SUH, SERVED AS PRESIDENT OF NRDC THROUGH JUNE OF 2019, WHEN SHE WAS REPLACED BY INTERIM PRESIDENT, MITCHELL BERNARD WHO SERVED FROM JULY 1, 2019 THROUGH JANUARY OF 2020, WHEN HIS INTERIM PERIOD ENDED WITH THE HIRING OF MS GINA MCCARTHY AS THE NEW PRESIDENT UPON THE ELECTION OF PRESIDENT JOSEPH BIDEN, MS MCCARTHY TRANSITIONED TO A POSITION WITH THE BIDEN ADMINISTRATION

NO COMPENSATION IS REPORTED FOR MS MCCARTHY WITHIN THE FORM 990 AS SHE COMMENCED SERVICE WITH NRDC IN CALENDAR YEAR 2020, ACCORDINGLY, HER COMPENSATION WILL BE REPORTED ON NEXT YEAR'S FORM 990 FOR THE YEAR ENDING JUNE 30, 2021

MITCHELL BERNARD WAS AGAIN APPOINTED AS INTERIM PRESIDENT (IN ADDITION TO HIS ROLE AS CHIEF COUNSEL) OF NRDC AF IN JANUARY OF 2021 TO SERVE UNTIL SUCH TIME AS NRDC AF HIRES A NEW PRESIDENT

GENERAL EXPLANATORY STATEMENT REGARDING THE COVID-19 IMPACT ON THE ORGANIZATION

IN MARCH 2020, THE WORLD HEALTH ORGANIZATION DECLARED COVID-19 A PANDEMIC, WHICH RESULTED IN FEDERAL, STATE AND LOCAL GOVERNMENTS AND PRIVATE ENTITIES MANDATING VARIOUS RESTRICTIONS, INCLUDING TRAVEL RESTRICTIONS, RESTRICTIONS ON PUBLIC GATHERINGS, AND STAY AT HOME ORDERS AFTER EVALUATING THE RESPONSES AND GUIDANCE FROM FEDERAL, STATE, AND

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

LOCAL GOVERNMENTS, NRDC CLOSED ITS BEIJING OFFICE IN FEBRUARY 2020 (REOPENED SINCE SEPTEMBER 2020), AND CLOSED ALL ITS U S OFFICES IN MARCH 2020, WITH A MAJORITY OF THE EMPLOYEES WORKING REMOTELY UNTIL AT LEAST JANUARY 2021. NRDC CONTINUES TO MONITOR DEVELOPMENTS, INCLUDING GOVERNMENT REQUIREMENTS AND RECOMMENDATIONS AT THE NATIONAL, STATE AND LOCAL LEVEL, TO EVALUATE POSSIBLE EXTENSION TO ALL OR PART OF SUCH CLOSURES.

IN ADDITION, NRDC HAS TAKEN SEVERAL STEPS TO STRENGTHEN ITS FINANCIAL POSITION AND MAINTAIN FINANCIAL LIQUIDITY, INCLUDING EXPENSE REDUCTIONS ACROSS FUNCTIONAL AREAS, INCREASING THE DRAW FROM ITS ENDOWMENT AND RESERVE FUNDS, ESTABLISHING A BANK REVOLVER TO EXPAND LIQUIDITY, AND BROADENING NEW DONOR CULTIVATION ACTIVITIES ALL IN AN EFFORT TO OFFSET POTENTIAL DECLINES IN FUNDRAISING REVENUES AND INVESTMENT RETURNS.

THE OUTBREAK HAS ADVERSELY IMPACTED THE LEVEL OF ECONOMIC ACTIVITY AROUND THE WORLD AND DISRUPTED NORMAL BUSINESS ACTIVITY IN EVERY SECTOR OF THE ECONOMY. AS THE COVID-19 PANDEMIC IS COMPLEX AND RAPIDLY EVOLVING, NRDC'S PLANS AS DESCRIBED ABOVE MAY CHANGE. AT THIS POINT, A REASONABLE ESTIMATE AS TO THE DURATION AND SEVERITY OF THE PANDEMIC AND ITS IMPACT ON NRDC'S CHANGES IN NET ASSETS, FINANCIAL POSITION OR CASH FLOWS CANNOT BE DETERMINED.

FORM 990, PART VI, LINE 4

THE NRDC ACTION FUND AMENDED ITS BYLAWS IN BOTH 2020 AND 2021 TO

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

EFFECTUATE A NUMBER OF GOVERNANCE CHANGES

1 TO ALLOW CURRENTLY-SERVING BOARD MEMBERS TO BE ELECTED FOR AN
ADDITIONAL THREE-YEAR TERM

2 TO ALLOW ADVOCACY-MEMBERS AND DONOR-MEMBERS TO VOTE ON THE ELECTION OF
ONE DIRECTOR

3 TO ESTABLISH A TRIENNIAL MEETING OF THE ADVOCACY-MEMBERS AND
DONOR-MEMBERS FOR THE PURPOSE OF ELECTING ONE MEMBER OF THE BOARD OF
DIRECTORS

FORM 990, PART VI, LINE 6

NRDC ACTION FUND'S SOLE INSTITUTIONAL MEMBER IS ITS PARENT ORGANIZATION,
NATURAL RESOURCES DEFENSE COUNCIL, INC ("NRDC")

FORM 990, PART VI, LINE 7A

THE SOLE INSTITUTIONAL MEMBER, NRDC HAS THE SOLE AUTHORITY TO APPOINT
MOST OF NRDC ACTION FUND'S BOARD OF DIRECTORS ON AN ANNUAL BASIS THIS
POWER IS RESERVED TO NRDC IN NRDC ACTION FUND'S ORGANIZATIONAL DOCUMENTS
ONE BOARD OF DIRECTOR'S MEMBER IS APPOINTED BY THE NRDC ACTION FUND
DONORS MEMBERS MOST OF NRDC ACTION FUND'S BOARD OF DIRECTORS ON AN
ANNUAL BASIS THIS POWER IS RESERVED TO NRDC IN NRDC ACTION FUND'S
ORGANIZATIONAL DOCUMENTS ONE BOARD OF DIRECTOR'S MEMBER IS APPOINTED BY
THE NRDC ACTION FUND DONORS MEMBERS POWER IS RESERVED TO NRDC IN NRDC
ACTION FUND'S ORGANIZATIONAL DOCUMENTS ONE BOARD OF DIRECTOR'S MEMBER IS
APPOINTED BY THE NRDC ACTION FUND DONORS MEMBERS

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

POLICIES, PART VI - GOVERNANCE

990 REVIEW PROCESS FORM 990, PART VI, SECTION B, LINE 11

NRDC ACTION FUND'S FORM 990 IS PREPARED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S SENIOR MANAGEMENT AND FINANCIAL TEAM UPON COMPLETION, NRDC'S EXTERNAL ACCOUNTING FIRM PRESENTS THE FORM 990 TO THE FINANCE AND AUDIT COMMITTEE OF THE BOARD OF DIRECTORS TO ENABLE THEM TO FULFILL THEIR DUE DILIGENCE AND OVERSIGHT RESPONSIBILITIES A COPY OF THE FINAL FORM 990 IS SHARED WITH THE FULL BOARD OF DIRECTORS PRIOR TO ITS ELECTRONIC FILING WITH THE INTERNAL REVENUE SERVICE

CONFLICT OF INTEREST POLICY MONITORING & ENFORCEMENT

FORM 990, PART VI, SECTION B, LINE 12

EACH OFFICER, DIRECTOR, AND KEY EMPLOYEE IS REQUIRED TO ANNUALLY DISCLOSE ANY CONFLICTS OF INTEREST THAT ARISE BY VIRTUE OF THEIR RELATIONSHIP TO THE ORGANIZATION, BOARD SERVICE, OR POSITION WITH EITHER NRDC ACTION FUND OR NRDC NRDC ACTION FUND MONITORS COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY THROUGH AN ANNUAL QUESTIONNAIRE/DISCLOSURE STATEMENT THAT IS DISTRIBUTED TO THESE INDIVIDUALS POTENTIAL CONFLICTS ARE INVESTIGATED IMMEDIATELY

PROCESS TO DETERMINE COMPENSATION

FORM 990, PART VI, SECTION B, LINE 15

NRDC ACTION FUND DOES NOT DIRECTLY COMPENSATE ANY OFFICERS, DIRECTORS AND/OR EMPLOYEES ALL COMPENSATION IS PAID BY THE PARENT ORGANIZATION,

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

"

NATURAL RESOURCES DEFENSE COUNCIL, AND IS REIMBURSED BY NRDC ACTION FUND
TO NRDC THE PROCESSES USED FOR DETERMINING COMPENSATION AS PAID BY THE
PARENT ENTITY ARE DESCRIBED ON THAT ORGANIZATION'S FORM 990

AVAILABILITY OF DOCUMENTS

FORM 990, PART VI, SECTION C, LINE 19

NRDC ACTION FUND MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC BY RETAINING
A COPY AT ITS PLACE OF BUSINESS THE ACTION FUND ALSO MAKES THE 990
AVAILABLE ON THE ACTION FUND WEBSITE AT WWW NRDCACTIONFUND ORG (AND ON
WWW GUIDESTAR ORG) THE ORGANIZATION'S FINANCIAL STATEMENTS, GOVERNING
DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE NOT ORDINARILY MADE
AVAILABLE TO THE PUBLIC, BUT, IF REQUESTED, WILL BE PROVIDED AT
MANAGEMENT'S DISCRETION

FORM 990, PART XII, LINE 2C

THE NRDC ACTION FUND DOES NOT RECEIVE STANDALONE FINANCIAL STATEMENTS,
FOR AUDIT PURPOSES ITS OPERATIONS ARE CONSOLIDATED WITH AN AFFILIATED
ORGANIZATION, THE NATURAL RESOURCES DEFENSE COUNCIL, INC

ATTACHMENT 1FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE NRDC ACTION FUND'S MISSION IS TO BUILD POLITICAL SUPPORT FOR
ADVANCING THE GOALS OF THE NATURAL RESOURCES DEFENSE COUNCIL
AVERTING DANGEROUS CLIMATE CHANGE, SUPPORTING HEALTHY PEOPLE AND
THRIVING COMMUNITIES, AND CONSERVING AND PROTECTING NATURE AND
WILDLIFE WE SUPPORT CANDIDATES WHO STAND UP FOR THESE GOALS, AND WE
MOBILIZE THE AMERICAN PUBLIC TO LOBBY LAWMAKERS AND HOLD THEM

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

ATTACHMENT 1 (CONT'D)FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

ACCOUNTABLE FOR THEIR VOTES, BOTH IN OFFICE AND AT THE BALLOT BOX

DURING THE FISCAL YEAR THAT ENDED JUNE 30, 2020, THE NRDC ACTION FUND
 HELD ELECTED OFFICIALS ACCOUNTABLE BY EDUCATING CONSTITUENTS WHEN
 THEIR CONGRESSIONAL REPRESENTATIVES VOTED FOR OR AGAINST
 ENVIRONMENTAL PRIORITIES AND EXPOSING THOSE WHO SIDED WITH POLLUTERS
 RATHER THAN THE PUBLIC GOOD WE WORKED TO EXPAND AND MOBILIZE OUR
 INFLUENTIAL CONSTITUENCIES, EXPERTS, COMMUNITY LEADERS, AND OTHERS TO
 CHAMPION CLEAN AIR AND WATER, PUBLIC HEALTH, BIODIVERSITY, AND A
 STABLE CLIMATE WE LOBBIED DECISION MAKERS ON THE FEDERAL AND STATE
 LEVELS TO PROTECT AND STRENGTHEN ENVIRONMENTAL POLICIES WE SUPPORTED
 POLITICAL CANDIDATES WHO STOOD UP FOR THE ENVIRONMENT AND CLIMATE
 ACTION AND WORKED TO HELP ELECT MORE CLIMATE CHAMPIONS TO CONGRESS
 AND THE PRESIDENCY IN THE NOVEMBER 2020 ELECTIONS

ATTACHMENT 2FORM 990, PART VI, LINE 17 - STATES

AL, AK, AR, CA, CO, CT,
 DC, FL, GA, HI, IL, KS, KY, ME, MD, MA, MI,
 MN, MS, MO, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA,
 RI, SC, TN, UT, VA, WA, WV, WI,

ATTACHMENT 3990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
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Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

ATTACHMENT 3 (CONT'D)990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
BLUEPRINT INTERACTIVE 1730 RHODE ISLAND AVE NW, SUITE 1014 WASHINGTON, DC 20036	ADVERTISING	496,000
M & R STRATEGIC SERVICES, INC 1901 L STREET NW, SUITE 800 WASHINGTON, DC 20036	ADVERTISING	410,238
FACEBOOK, INC 15161 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693	LOBBYING/CONSULTING	395,492
PRINCETON SOUTH - DIGITAL DOG 200 LUDLOW DR , BLDG E EWING, NJ 08638	MAILING SERVICES	220,211
ANZALONE RESEARCH, INC 260 COMMERCE STREET, 4TH FLOOR MONTGOMERY, AL 36104	ONLINE RESEARCH	179,456

SCHEDULE R
(Form 990)**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.Department of the Treasury
Internal Revenue Service

Name of the organization

NRDC ACTION FUND INC

Employer identification number

13-3976062

OMB No. 1545-0047

2019Open to Public
Inspection**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

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

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
							Yes No
(1)	NATURAL RESOURCES DEFENSE COUNCIL, INC 40 WEST 20TH STREET NEW YORK, NY 10011 13-2654926	ENVIRONMENTAL	NY	501 (C) (3)	7	N/A	X
(2)	NRDC ACTION FUND, PAC 40 WEST 20TH STREET NEW YORK, NY 10011 32-0413564	ENVIRONMENTAL	NY	527	N/A	NRDC AF	X
(3)	NRDC LIMITED 22/F, BANK OF CHINA TOWER HONG KONG, HK	DISSOLVED	HK	N/A	N/A	NRDC	X
(4)	NRDC ACTION VOTES 40 WEST 20TH STREET NEW YORK, NY 10011 84-4788745	ENVIRONMENTAL	NY	527	N/A	NRDC AF	X
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2019

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Gift, grant, or capital contribution from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Loans or loan guarantees to or for related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Loans or loan guarantees by related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Dividends from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Sale of assets to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Purchase of assets from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
i Exchange of assets with related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
k Lease of facilities, equipment, or other assets from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations for related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
m Performance of services or membership or fundraising solicitations by related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
o Sharing of paid employees with related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
p Reimbursement paid to related organization(s) for expenses	<input type="checkbox"/>	<input checked="" type="checkbox"/>
q Reimbursement paid by related organization(s) for expenses	<input type="checkbox"/>	<input checked="" type="checkbox"/>
r Other transfer of cash or property to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
s Other transfer of cash or property from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NRDC ACTION VOTES		B	2,220,000	COST
(2) NATURAL RESOURCES DEFENSE COUNCIL, INC		C	1,597,000	COST
(3) NATURAL RESOURCES DEFENSE COUNCIL, INC		N, O	3,423,583	COST
(4) NATURAL RESOURCES DEFENSE COUNCIL, INC		P	660,866	COST
(5)				
(6)				

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
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(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.