## 990

## **Return of Organization Exempt From Income Tax**

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

OMB No. 1545-047

2018

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

Open to Public Inspection

	roi ille	2010 Calend	ar year, or tax year begin	ning		, 2018, and er	iuing		, 20		
В	Check if a	applicable:	C Name of organization APPA	LACHIAN CITI	ZENS LAW CENTE	R INC		3	Employer identification no.		
	Address c	change	Doing business as						61-1401589		
	Name cha	enge	Number and street (or P.O. bo	x if mail is not delivered to	street address)		Room/suite		Telephone number		
$\overline{\Box}$	Initial retu	•	317 MAIN STREE		, 4,, 55, 55,			ı i			
	Final retur	rn/terminated	City or town, state or province		n postal code		·	G	Gross receipts		
$\bar{\sqcap}$	Amended	return	Whitesburg, KY	-	,,				s 875,975		
☶		n pending	F Name and address of principal		rickering		H(a) to this a group	return for	[1 [7]		
	- гриодио	p v roung	Same as C above		recenting		H(b) Are all subo				
	Tax-exem	nt status: X	501(c)(3) 501(c) (	) <b>(</b> insert no.)	4947(a)(1) or	 527			list. (see instructions)		
	Website:			<del></del>		021	H(c) Group exe				
			palachianlawcente								
	rt l	rganization: 🛚 🔀		ociation Unther		L Year of formation: 2	001 M State	or legal	domicite: KY		
11/19			<del> </del>								
	1		ibe the organization's missi	_					hat engages in		
Se			c litigation and								
Activities & Governance			on, legacy costs				, land and	ecor	nomy of the		
Je II			Appalachian regio								
ő	2		ox ▶ ☐ if the organization								
જ	3		oting members of the gover			• • • • • • • •		3	5		
ies	4		dependent voting members		• •	• • • • • • •	• • • • • • •	4	5		
Σįξ	5		r of individuals employed in	•	(Part V, line 2a)		• • • • • • •	5	10		
Ct	6		r of volunteers (estimate if r		<i></i>		• • • • • • •	6			
	7a	Total unrelate	ed business revenue from F	Part VIII, column (C),	, line 12 · · · · ·		• • • • • • •	7a	0		
	b	Net unrelated	d business taxable income	from Form 990-T, lin	e 38 · · · · ·	· · · · · · · · · · · · · · · · · · ·		7b	0		
						L	Prior Year		Current Year		
	8	Contributions	s and grants (Part VIII, line	1h) · · · · · ·	<b></b>		456	,674	385,259		
iue	9	Program ser	vice revenue (Part VIII, line	2g)			242	,288	394,229		
Revenue	10		ncome (Part VIII, column (A	-				,920			
Re	11		ue (Part VIII, column (A), lin	• • • • •					0		
	12		e - add lines 8 through 11 (r				828	,882	875,975		
	13		similar amounts paid (Part I					/	0		
	14		enefits paid to or for members (Part IX, column (A), line 4)								
	15		er compensation, employee		507	,553	0 626,939				
es	16a		fundraising fees (Part IX, c	-				,333	020,333		
Expenses	h		sing expenses (Part IX, cold						<u> </u>		
×	17					93,795			102.004		
ш	18		ses (Part IX, column (A), lin		•	-		,153	183,904		
	19		es. Add lines 13-17 (must o	•	• • •			,706			
		Revenue les	s expenses. Subtract line 1	8 from line 12				<u>,176</u>			
Net Assets or	20	Total assats	(Dark V. Bro. 40)			-	Beginning of Current		End of Year		
SSe	20		(Part X, line 16)	• • • • • • • • •			1,910		1,745,531		
et A	21		s (Part X, line 26)					<u>,753</u>	4,616		
Z	22     11		r fund balances. Subtract li	ne 21 from line 20			1,909	,165	1,740,915		
7. 345	12 11-12-1			- lti		and to the best of an ite					
true,	correct, a	and complete. Dec	clare that I have examined this retur claration of preparer (other than off	n, including accompanying cer) is based on all inform	g schedules and statements, lation of which preparer has	and to the best of my kn any knowledge.	owieage and belief, it i	5			
Sig	n		s W Addington								
		Signatur	re of officer					Date			
Hei	e		s W Addington, Ex	ecutive Dire	ctor						
	l	Type or	print name and title	T		7					
D-:		Print/Type pre	•	Preparer's signature		Date	Check	if P	TIN		
Pai		Jacquie	Slone	Jacquie Slone	9	08-28-2019	self-employe	d	P01263352		
	parer			Slone CPA PS	<u>c</u>		Firm's EIN				
US	Only	Firm's addres	s ▶ 12491 Hw	y 899			Phone no.				
			Raven Ki				<u> </u> 60		47-2655		
May	the IRS	discuss this	return with the preparer sho	wn above? (see ins	tructions)				☐ Yes 🏻 No		

Forn	m 990 (2018) APPALACHIAN CITIZENS LAW CENTER INC	61-1401589 Page 2
	Statement of Program Service Accomplishments	02 210200
	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission:	
	ACLC is a nonprofit law firm that engages in strategic litigation and police	ry work in the
	areas of mine safety and health, environmental protection, legacy costs of	
	industries on the people, land and economy of the Central Appalachian region	
	energy.	m, and baddanabad
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.	2 100
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.	100 120 100
4	Describe the organization's program service accomplishments for each of its three largest program services, as measure	ed hy
•	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to or	
	the total expenses, and revenue, if any, for each program service reported.	11010,
	the total expenses, and revenue, it any, for each program service reported.	
4a	(Code:) (Expenses \$ 322,715 including grants of \$ ) (Revenue	e \$ 50,000)
Tu		
	Black Lung Representation. In 2018, ACLC continued to represent many indivi	
	widows on claims for benefits due to black lung disease. These cases are ti	
	often involve questions of science and medical expert reports and deposition	ons.
4b	/Code: \/ /Company / /Code: \/ /Code	75.000
70	/ (1995) / (	
	Environmental protection. In 2018, ACLC represented one community in its st	
	that radioactive waste illegally dumped into the municipal landfill was pro	
	characterized and removed. ACLC represented another community in its effort	
	public water system so that everyone in the county has access to safe, pota	
	also represented a family in litigation over whether a mining company can describe the second of the	lestroy the
	family's land by strip mining without the family's consent.	
	- Committee - Comm	
4c	(Code: ) (Expenses \$ 129,085 including grants of \$ ) (Revenue	100 033 \
40		
	Just Transition. ACLC seeks to promote a just, sustainable, and diverse eco	
	Appalachia. In 2018, we engaged in educational activities, community organi	
	analysis, and advocacy in pursuit of a Just Transition in the region. We en	
	around the RECLAIM Act, which would invest in mine cleanup and spur develop	
	coal-impacted communities, the epidemic of black lung disease, and the black	
	which financies medical care reimbursements and wage compensation for miner	s with black lung.
4d	Other program conjuge / Describe in School: 1- 0.)	
TU	program ostriaso (Socialis III Gariodalis C.)	,
40		
	lotal program service expenses ► 645,428	

**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," Χ X 2 2 Is the organization required to complete Schedule B. Schedule of Contributors (see instructions)? 3 Did the organization engage in direct or Indirect political campaign activities on behalf of or in opposition to Χ candidates for public office? If "Yes," complete Schedule C. Part I 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 Χ 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, Χ assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III 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 Χ 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, Χ 7 the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," Χ 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 Χ debt negotiation services? If "Yes," complete Schedule D, Part IV 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted 10 Χ endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 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 b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more Χ 11b of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more Χ 11c of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets 11d reported in Part X, line 16? If "Yes," complete Schedule D, Part IX Χ e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 11e f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses Χ the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete X 12a b Was the organization included in consolidated, independent audited financial statements for the tax year? If Χ 12b "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional ...... Χ 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E ....... 14a 14a Did the organization maintain an office, employees, or agents outside of the United States? 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 14b Χ foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or Χ for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 15 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other Χ assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on 17 Χ Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II .................. 18 Χ Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? 20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a 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 ......

Part IV Checklist of Required Schedules (continued) No Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on 22 Х Part IX, column (A), line 2? If "Yes," complete Schedule I. Parts I and III 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 Χ 23 employees? If "Yes," complete Schedule J \_\_\_\_\_\_ 24a Did the organization have a tax-exempt bond Issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b Χ through 24d and complete Schedule K. If "No," go to line 25a 24a **b** Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? c Did the organization maintain an escrow account other than a refunding escrow at any time during the year 24c to defease any tax-exempt bonds? d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit X 25a transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? 25b X Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or 26 Χ Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled  $X_{-}$ entity or family member of any of these persons? If "Yes," complete Schedule L, Part III 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): Χ 28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete 28b Χ c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) X was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified 30 conservation contributions? If "Yes," complete Schedule M 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," Χ 32 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations X sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, 34 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a Х 35b controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable Χ related organization? If "Yes," complete Schedule R, Part V, line 2 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI 37 Χ 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. Part V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V........... Yes No c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

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 X 2b 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) Х За Did the organization have unrelated business gross income of \$1,000 or more during the year? 3b b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, Χ 4a a financial account in a foreign country (such as a bank account, securities account, or other financial account)? b If "Yes," enter the name of the foreign country: See instructions for filling 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 Χ b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the Χ organization solicit any contributions that were not tax deductible as charitable contributions? h If "Yes," did the organization include with every solicitation an express statement that such contributions or Organizations that may receive deductible contributions under section 170(c). Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods Χ 7a and services provided to the payor? 7b If "Yes," did the organization notify the donor of the value of the goods or services provided? C Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was Χ required to file Form 8282? d X 0 Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e X f 7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **7**g g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7h h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the Χ sponsoring organization have excess business holdings at any time during the year? 9 Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966? 9b b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 10 Section 501(c)(7) organizations. Enter: а Initiation fees and capital contributions included on Part VIII, line 12 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 11 Section 501(c)(12) organizations, Enter: а Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 12a 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? b 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a а 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. b Enter the amount of reserves the organization is required to maintain by the states in which Enter the amount of reserves on hand X 14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 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 15 Χ If "Yes," see instructions and file Form 4720, Schedule N. 16 X Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16 if "Yes," complete Form 4720, Schedule O.

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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 in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 1a Enter the number of voting members of the governing body at the end of the tax year 5 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. 1b b Enter the number of voting members included in line 1a, above, who are independent 5 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with 2 X any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 4 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 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? b Are any governance decisions of the organization reserved to (or subject to approval by) members, Х 7b stockholders, or persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8b Each committee with authority to act on behalf of the governing body? Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Νo 10a 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, 10b affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? • • • • Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c describe in Schedule O how this was done 13 13 Did the organization have a written whistleblower policy? 14 14 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official 15a 15b 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 X 16a with a taxable entity during the year? **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 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 Other (explain in Schedule O) 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records:

James W Addington (606)633-3929, 317 MAIN STREET, Whitesburg, KY 41858

Form	990	(2018)	

APPALACHIAN CITIZENS LAW CENTER INC

61-1401589

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, 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.

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

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

(A) Name and Title	(B)  Average hours per week (list any hours for related organizations below dotted line)	(do r	er and	Pos eck m	C) sition ore the	nan one s both ar /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
(1) John Rosenberg Director		х					0	0	0
(2) Mimi Pickering President		Х		Х			0	0	0
(3) Jerry Hardt Treasurer		Х					0	0	0
(4) Stanley Sturgill Director		Х					0	0	0
(5) Jill Fraley Director		Х					0	O	0
(6) Stephen Sanders Executive Director 2018	40.00			Х			0	0	0
(7) James W Addington Executive Director				Х			0	0	0
<u>(8)</u>									
<u>(9)</u>									
(10)									
(11)									
(12)									
(13)									
(14)									

(16) (17) (18)		week (list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	org an	pensation the anization direction di	n i
(16) (17) (18)													
(17)						十		$\dashv$					
(18)													
												• • • • • • • • • • • • • • • • • • • •	
<u>(19)</u>												·	
(20)													
(21)									-				
(22)													
(23)													
(24)						1							
(25)													
с То	b-total	n A · ·					•••	•	0	0			0
<b>2</b> To	tal number of individuals (including but not limited									<u> </u>	L		
re	portable compensation from the organization	<del></del>								0		Yes	No
	d the organization list any former officer, director, on ployee on line 1a? <i>If "Yes," complete Schedule J f</i> o	-		yee,	or hi	ghest 	comp	ens	ated		3		Х
org	r any individual listed on line 1a, is the sum of repo panization and related organizations greater than \$ lividual	150,000? <i>If</i> "Y	es," co								4		x
5 Die	d any person listed on line 1a receive or accrue co services rendered to the organization? If "Yes," co.	mpensation fr	om an				-		or individual		5		X
	B. Independent Contractors	mpiete denea	0,00	<i>71 30</i>	),, p.	773017							
	implete this table for your five highest compensate mpensation from the organization. Report compen ar.	•											
	(A) Name and business address								(B) Description of s	ervices		C) ensation	
	and econiose add 93								3333,9101,010				
2 To	al number of independent contractors (including b	ad mad Pro track	1 - 11-			<u> </u>							

Part VIII Statement of Revenue

		Check if Schedule O contains a response or no	te to any line in this	Part VIII		<u></u>	[
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from lax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a b c d	Federated campaigns					
Contribution and Other	g h	and similar amounts not included above  Noncash contributions included in lines 1a-1f: \$  Total. Add lines 1a-1f		385,259			
Program Service Revenue	2a b c	Attorney fees awarded	Business Code 541100	394,229	394,229		
Program	g	All other program service revenue		394,229			
	3 4 5	Investment income (including dividends, interest, and other similar amounts)	eds ···▶	96,487	96,487		
	6a b	Gross rents · · · · · · Less: rental expenses · · · · Rental income or (loss) · · ·	(ii) Personal				
		Net rental income or (loss)  Gross amount from sales of assets other than inventory  (i) Securities	(ii) Other				
6)	c d	Less: cost or other basis and sales expenses					
Other Revenue		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 · · · · · · · a Less: direct expenses · · · · · · b					
	9a b	Gross income from gaming activities.  See Part IV, line 19 · · · · · · · · a  Less: direct expenses · · · · · · · b					
	10a b	Gross sales of inventory, less returns and allowances		No. of the state o			
	11a b c	Miscellaneous Revenue	Business Code				
	6	All other revenue	<b>&gt;</b>	875,975	490,716	0	0

## 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, (B) (C) (A) Total expenses Program service Fundraising Management and 8b. 9b. and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . . . . . 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 5 Compensation of current officers, directors. 36,027 144,110 108,083 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 7 Other salaries and wages . . . . . . . . . . . . . . . . 281,490 213,379 13,634 54,477 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 5,205 4,952 42,322 32,165 9 11,803 125,720 105,489 8,428 10 4,095 33,297 25,306 3.896 11 Fees for services (non-employees): Legal 565 565 41,500 41,500 Professional fundraising services. See Part IV, line 17 f Other, (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 15,237 15,237 12 4,829 4.829 13 3,142 10,213 15,712 2,357 14 15 16 17,607 17,607 17 8,877 8,877 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 15,714 15,714 20 21 22 Depreciation, depletion, and amortization 4,267 4,267 23 Insurance ............ <u>5,3</u>97 5,397 24 Other expenses. Itemize expenses not covered 10,422.4 13 above (List miscellaneous expenses in line 24e. If 9 line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) Telephone 7,727 7,727 b 3,173 Postage 976 4,881 732 C Case expenses 30,914 30,914 Dues and licensing 6,923 6,923 All other expenses 3,754 3,754 25 Total functional expenses. Add lines 1 through 24e 71,620 93,795 810,843 645,428 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 following SOP 98-2 (ASC 958-720)

Balance Sheet

		Check if Schedule O contains a response or note to any line in this Part X			[
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	204,782	2	177,908
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors,			Taga e
		trustees, key employees, and highest compensated employees.			
		Complete Part II of Schedule L		5	:
	6	Loans and other receivables from other disqualified persons (as defined under section		0.341441	
		4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and			
		sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary			41
		organizations (see instructions). Complete Part II of Schedule L	<u> </u>	6	
	7	Notes and loans receivable, net		7	
श्च	8	Inventories for sale or use		8	
Assets	9	Prepaid expenses and deferred charges		9	
٩	10a	Land, buildings, and equipment: cost or		-	
	IVa				
	b	other basis. Complete Part VI of Schedule D 10a 153,550	100 700	10c	102 241
	11	Less: accumulated depreciation	103,708	11	103,341
	12	Investments - publicly traded securities	1,602,428	12	1,464,282
	13	·		13	
	14	Investments - program-related. See Part IV, line 11		14	
	15	Other assets. See Part IV, line 11		15	
	16	·	1 010 010	16	1 745 531
	17	Total assets. Add lines 1 through 15 (must equal line 34)	1,910,918	17	1,745,531
	18	Accounts payable and accrued expenses	1,753	18	4,616
- 1	19	Deferred revenue		19	
	20				
l	21	Tax-exempt bond liabilities		20	
,,		Escrow or custodial account liability. Complete Part IV of Schedule D		21	
Liabilities	22	Loans and other payables to current and former officers, directors,			
pii		trustees, key employees, highest compensated employees, and			4.53.27.5
Lia	00	disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		or.	
	20			25	4 616
	26	Total liabilities. Add lines 17 through 25	1,753	26	4,616
y,		Organizations that follow SFAS 117 (ASC 958), check here	[편집 경화 호텔(kg) (1942년 1942년		4
nce	27	complete lines 27 through 29, and lines 33 and 34.			
aga	27	Unrestricted net assets	1,909,165	27	1,740,915
Net Assets or Fund Balances	28 29	Temporarily restricted net assets		28	
.Š	25	Permanently restricted net assets	A Stablish Cash Priving Cash Stable	29	
7.		Organizations that do not follow SFAS 117 (ASC 958), check here			
23	20	complete lines 30 through 34.		7.	in the second second
ခွင္မ	30 31	Capital stock or trust principal, or current funds		30	
<b>ا</b> کے ا	31 32	Paid-in or capital surplus, or land, building, or equipment fund		31	
Ne	33	Retained earnings, endowment, accumulated income, or other funds	4 444 445	32	
	33 34	Total net assets or fund balances	1,909,165	33	1,740,915
EA.	J+	Total liabilities and net assets/fund balances	1,910,918	34	1,745,531 Form 990 (2018)

	n 990 (2018) APPALACHIAN CITIZENS LAW CENTER INC	61-140158	9	Р	age 12
Pa	Reconciliation of Net Assets			-	
	Check if Schedule O contains a response or note to any line in this Part XI				<u>. П</u>
1	Total revenue (must equal Part VIII, column (A), line 12)	. 1	{	375,	975
2	Total expenses (must equal Part IX, column (A), line 25)	. 2	1	310,	843
3	Revenue less expenses. Subtract line 2 from line 1	. 3		65,	132
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	. 4	1,9	909,	165
5	Net unrealized gains (losses) on investments	. 5	(2	233,	382)
6	Donated services and use of facilities	. 6			
7	Investment expenses	. 7			
8	Prior period adjustments	. 8			
9	Other changes in net assets or fund balances (explain in Schedule O)	. 9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	33, column (B))	- 10	1,7	740,	915
Рa	★XIII   Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				$\cdot \square$
				Yes	No
1	Accounting method used to prepare the Form 990: 🛛 Cash 🔲 Accrual 🔲 Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	• • • • • • •	2a	X	<u> </u>
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or			-	
	reviewed on a separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				1
	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				Ì
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c	X	<u> </u>
	If the organization changed either its oversight process or selection process during the tax year, explain in				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in				
	the Single Audit Act and OMB Circular A-133?		3a		X
þ	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				

required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

EEA

#### **SCHEDULE A**

### Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ➤ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

Open to Public

(Form 990 or 990-F7) Department of the Treasury Internal Revenue Service

Name of the organization

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

Inspection

Employer Identification number APPALACHIAN CITIZENS LAW CENTER INC 61-1401589 Part Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(II). (Attach Schedule E (Form 990 or 990-EZ).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in section 170(b)(1)(A)(vi), (Complete Part II.) 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes 12 of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. a U Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. b U Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. c | Type III functionally Integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. d U Type III non-functionally Integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. f Enter the number of supported organizations Provide the following information about the supported organization(s). (I) Name of supported organization (II) EIN (III) Type of organization (iv) is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 other support (see listed in your governing support (see instructions) above (see instructions)) document? instructions) Yes No (A) (B) (C) (D) (E) Total 数分为自由经济的1000年的1000年的1000年

Page 2

Part II

90 or 990-EZ) 2018 APPALACHIAN CITIZENS LAW CENTER INC 61-1401589
Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support						
Caler	ndar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	229,305	359,631	212,208	456,674	385,259	1,643,077
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3	229,305	359,631	212,208	456,674	385,259	1,643,077
5	The portion of total contributions by						
	each person (other than a		186 486 46				
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the amount						
	shown on line 11, column (f)		生物學是				730,753
6	Public support. Subtract line 5 from line 4				3.2		912,324
Sec	tion B. Total Support						
		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7	Amounts from line 4 · · · · · · · ·	229,305				385,259	1,643,077
8	Gross Income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	131,908				96,487	553,755
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10		N TO MENTE HE	在多级自由数据	<b>建设的基本企业</b>		2,196,832
12	Gross receipts from related activities, etc	. (see instructions)				12	908,266
13	First five years. If the Form 990 is for the organization, check this box and stop her	re					▶□
Sec	tion C. Computation of Public						
14	Public support percentage for 2018 (line						41.53 %
15	Public support percentage from 2017 Sch	hedule A, Part II, line 1	4			15	40.38 %
16a							_
	box and stop here. The organization qual	lifies as a publicly supp	orted organization	• • • • • • •			▶ 🛚 🔀
b	33 1/3% support test - 2017. If the organ						_
	this box and stop here. The organization	qualifies as a publicly s	supported organizati	on • • • • • •			▶ 📋
17a	10%-facts-and-circumstances test - 20	18. If the organization of	lid not check a box	on line 13, 16a, or 1	6b, and line 14 is		
	10% or more, and if the organization meet	ts the "facts-and-circun	nstances" test, chec	k this box and stop	here. Explain in		
	Part VI how the organization meets the "f	acts-and-circumstance	es" test. The organiz	zation qualifies as a	publicly supported		
	organization						▶ 📋
b	10%-facts-and-circumstances test - 20	17. If the organization of	lid not check a box	on line 13, 16a, 16b,	, or 17a, and line		
	15 is 10% or more, and if the organization	meets the "facts-and-o	circumstances" test,	check this box and	stop here.		
	Explain in Part VI how the organization m	eets the "facts-and-cir	cumstances" test. T	he organization qua	alifies as a publicly		
	supported organization					<i>.</i>	▶ 📋
18	Private foundation. If the organization die	d not check a box on lii	ne 13, 16a, 16b, 17a	, or 17b, check this	box and see		
	instructions						▶ □

61-1401589

Part III

# 90 or 990-EZ) 2018 APPALACHIAN CITIZENS LAW CENTER INC Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support						
Cale	endar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5 · · · · · ·						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons • • • • •						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
C	Add lines 7a and 7b · · · · · · · · · · · · · · · · · ·						
	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support						
	endar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6 · · · · · · · · · · · · · · · · · ·					<u> </u>	
l0a	Gross income from interest, dividends, payments received on securities toans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
C	Add lines 10a and 10b · · · · · · · · · · · ·					1	
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on • • •						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
3	Total support. (Add lines 9, 10c, 11, and 12.) · · · · · · · · · · · · · · · · · · ·						
4	First five years. If the Form 990 is for the organization, check this box and stop here						▶ 🗍
Sec	ction C. Computation of Public Su						
5	Public support percentage for 2018 (line 8, co	lumn (f), divided by	line 13, column (f)	)		15	%
6	Public support percentage from 2017 Schedu					16	%
	ction D. Computation of Investme					147	
7   ค	Investment income percentage for 2018 (line 1		-				<u>%</u>
8	Investment income percentage from 2017 Sch					18	%
	33 1/3% support tests - 2018. If the organizat 17 is not more than 33 1/3%, check this box ar	nd stop here. The o	organization qualifie	s as a publicly sup	ported organization		▶ 📋
	33 1/3% support tests - 2017. If the organizatine 18 is not more than 33 1/3%, check this bo	x and stop here. T	he organization qu	alifies as a publicly	supported organiza	tion · · · · ·	▶ □
20	Private foundation. If the organization did not	check a hox on line	e 14 19a or 19b c	heck this box and.	see instructions		▶

Part IV Su

**Supporting Organizations** 

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

S	ec	tio	n A.	All	Sup	portir	ng O	rgan	izations

- Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- Bid the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
  - b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Yes	No
	1		
	2		
	3a		
	214		
	3b		
	3c 4a		
	<b>-</b> τα		
	4b		
	4c		<del></del>
	,		
	5a		
	5b		
	5c		
	6		
	7		
	8		
	9a		
	9b		
	9c		
	10-		
	10a 10b		
_			

Pa	Supporting Organizations (continued)			
يجننيا			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations	L.:		
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or			
	controlled the organization's activities. If the organization had more than one supported organization,			
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported			
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
	organizations and what conditions of restrictions, if any, applied to such powers during the tax year.	<u> </u>		
2	Did the organization operate for the benefit of any supported organization other than the supported			
-	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
	tion or type it dappersing organizations		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
•	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
_				
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instr	uctio	1S).	
а	The organization satisfied the Activities Test. Complete line 2 below.		•	
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
C	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (se	e insti	ructio	7S).
2	Activities Test. Answer (a) and (b) below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			
	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these			
	activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? Provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Or	gani	zations	1369 1490
1 Check here if the organization satisfied the Integral Part Test as a qualifying to			n Part VI). See
instructions. All other Type III non-functionally integrated supporting organization			
			(B) Current Year
Section A - Adjusted Net Income	(A) Prior Year	(optional)	
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or			
collection of gross income or for management, conservation, or			
maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
Aggregate fair market value of all non-exempt-use assets (see			, -11
instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other	10 H		
factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount,	<b>—</b>		
see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to		A CONTRACTOR OF THE STATE OF TH	
emergency temporary reduction (see instructions).	6		

Par	Type III Non-Functionally Integrated 509(a)(3	) Supporting Organia	zations (continued)			
Sec	Section D - Distributions					
1	Amounts paid to supported organizations to accomplish exer					
2	Amounts paid to perform activity that directly furthers exempt					
	organizations, in excess of income from activity					
	Administrative expenses paid to accomplish exempt purpose					
	Amounts paid to acquire exempt-use assets					
	Qualified set-aside amounts (prior IRS approval required)					
6	Other distributions (describe in Part VI). See instructions.					
	Total annual distributions. Add lines 1 through 6.					
8	Distributions to attentive supported organizations to which the					
	(provide details in Part VI). See instructions.					
9	Distributable amount for 2018 from Section C, line 6					
<u>10</u>	Line 8 amount divided by Line 9 amount					
S	section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018		
1	Distributable amount for 2018 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2018					
	(reasonable cause required - explain in <b>Part VI</b> ). See instructions.					
3	Excess distributions carryover, if any, to 2018	most No. 15 ranger				
	From 2013					
b	From 2014					
С	From 2015	in the second second				
d	From 2016					
	From 2017					
f	Total of lines 3a through e					
g	Applied to underdistributions of prior years					
	Applied to 2018 distributable amount					
i_	Carryover from 2013 not applied (see instructions)					
<u>j</u>	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			aga keri		
4	Distributions for 2018 from					
	Section D, line 7: \$	West in the Secretary				
	Applied to underdistributions of prior years					
b	Applied to 2018 distributable amount					
	Remainder. Subtract lines 4a and 4b from 4.					
5	Remaining underdistributions for years prior to 2018, if					
	any. Subtract lines 3g and 4a from line 2. For result					
	greater than zero, explain in Part VI. See instructions.					
6	Remaining underdistributions for 2018. Subtract lines 3h	A STATE OF THE STA	S. S			
	and 4b from line 1. For result greater than zero, explain in					
	Part VI. See instructions.	4				
7	Excess distributions carryover to 2019. Add lines 3j and 4c.					
8	Breakdown of line 7:					
	Excess from 2014					
b	Excess from 2015					
С	Excess from 2016					
d	Excess from 2017					
е	Excess from 2018	<b>说</b> 的人们也会是是否是否的				